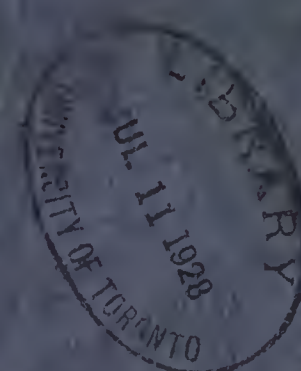


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*The  
Board of Education  
of the  
City of Toronto*

Government  
Publications



*Annual Financial Statement and Educational Statistics  
1927*

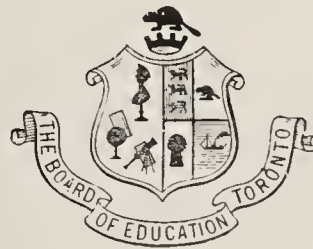
Government  
Publications

Journal of the  
City of  
New York



Printed and Published by  
J. B. [illegible]

*The*  
**BOARD OF EDUCATION**  
*of the*  
**CITY OF TORONTO**



**ANNUAL FINANCIAL STATEMENT  
AND EDUCATIONAL STATISTICS  
1927**







**The New "Combined Western Technical-Commercial School"**

This perspective of the new \$1,200,000.00 school in course of construction gives a good idea of one of our architectural problems of school accommodations.

This school will accommodate approximately 2,500 pupils when completed.



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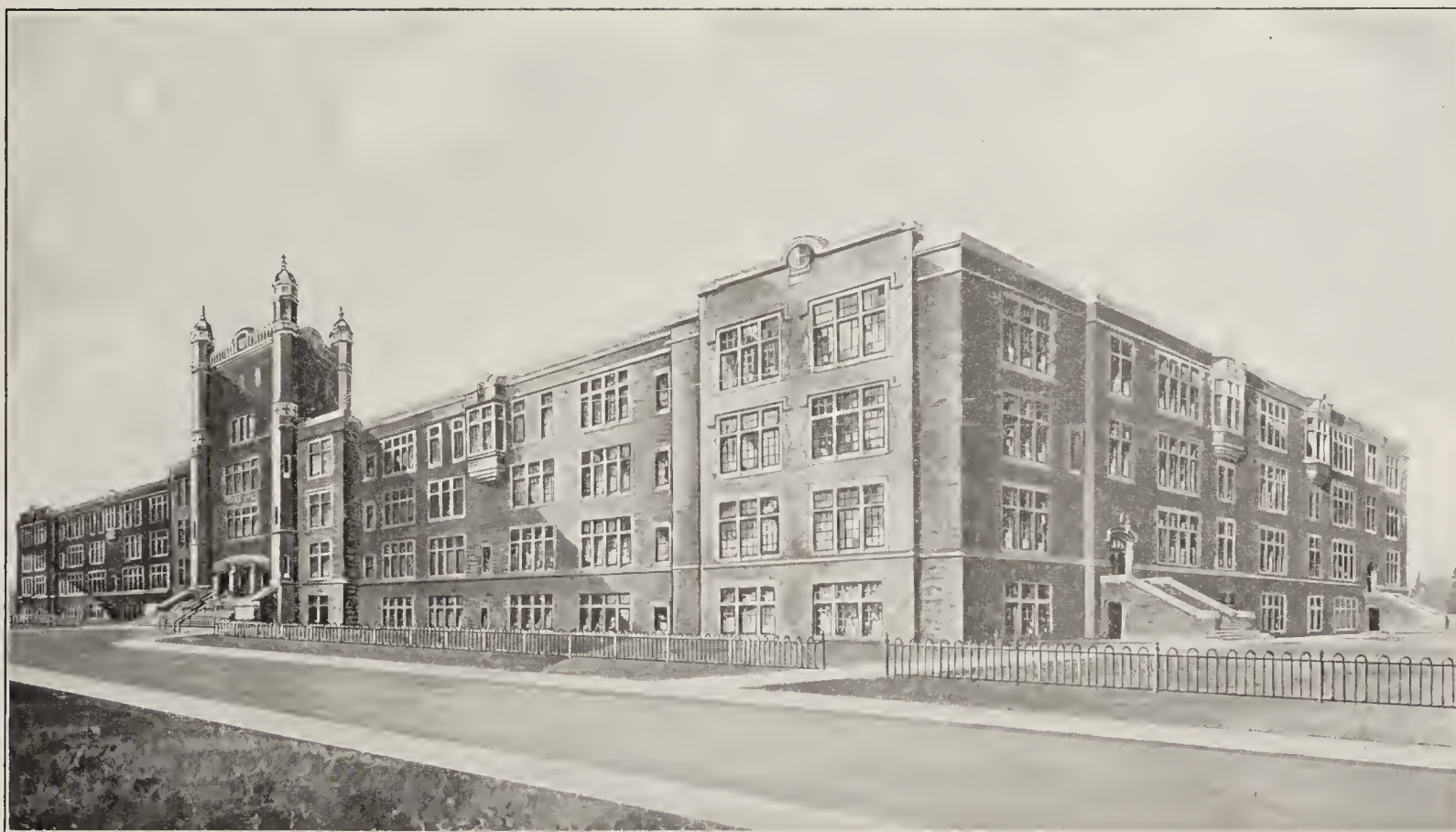
### The New "Brant Street School"

An innovation in Toronto for school construction.

This new building replaces the old school and the new building has been erected of fireproof factory construction. The school is in a district which will almost inevitably demand its turning over in the course of time from a school to a factory proposition. The construction was arranged of the factory type so that the Board might experience as small a loss as possible in the event of their ultimately having to sell the property for manufacturing purposes because of the question of the downtown situation.



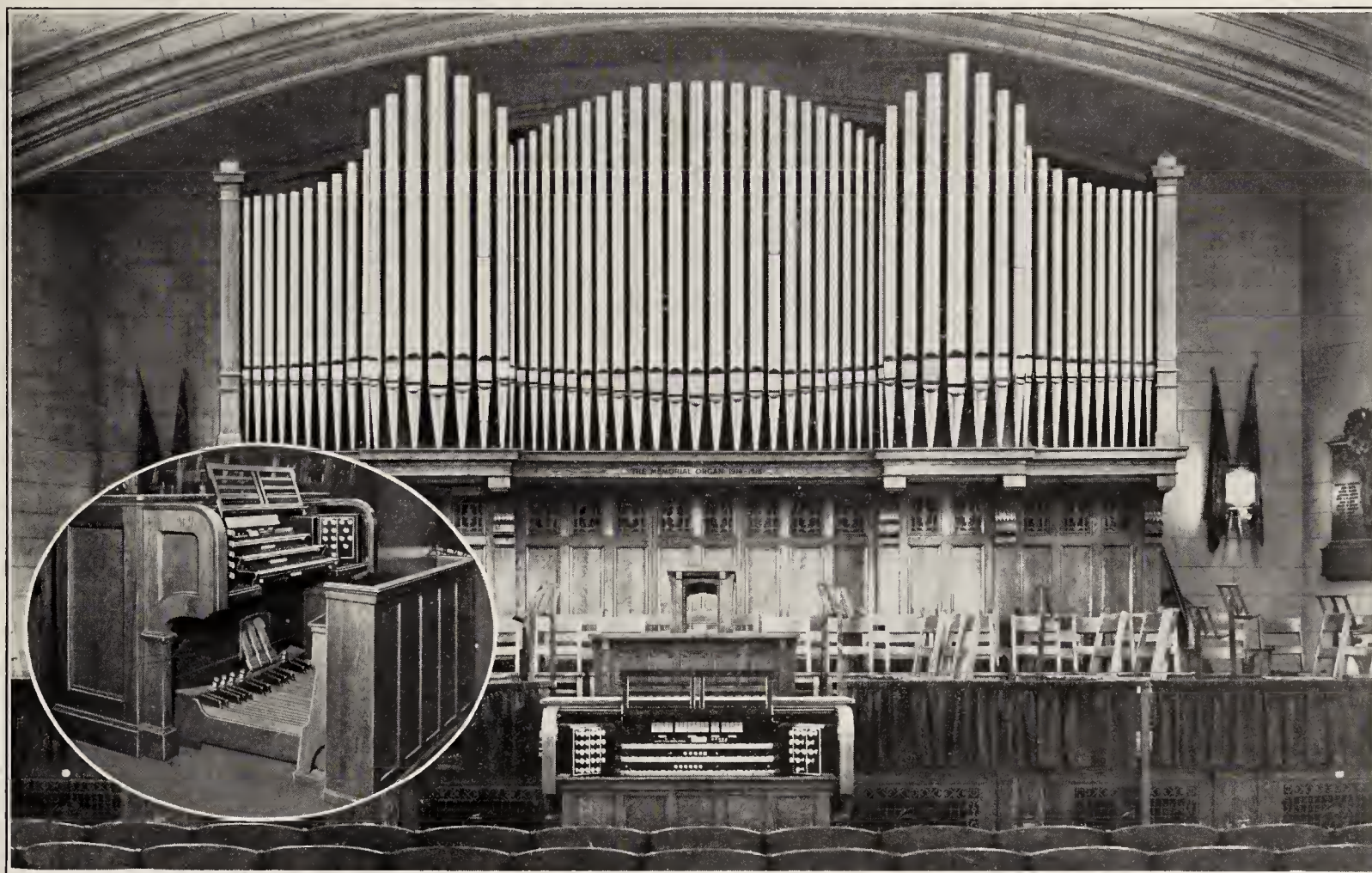




The "Central Technical School," Harbord and Lippincott Streets, Toronto







The "Memorial Organ" at the Central Technical School, Toronto

Paid for by the Staff and Students of this school as a War Memorial. A delightful adjunct to the equipment of the school.





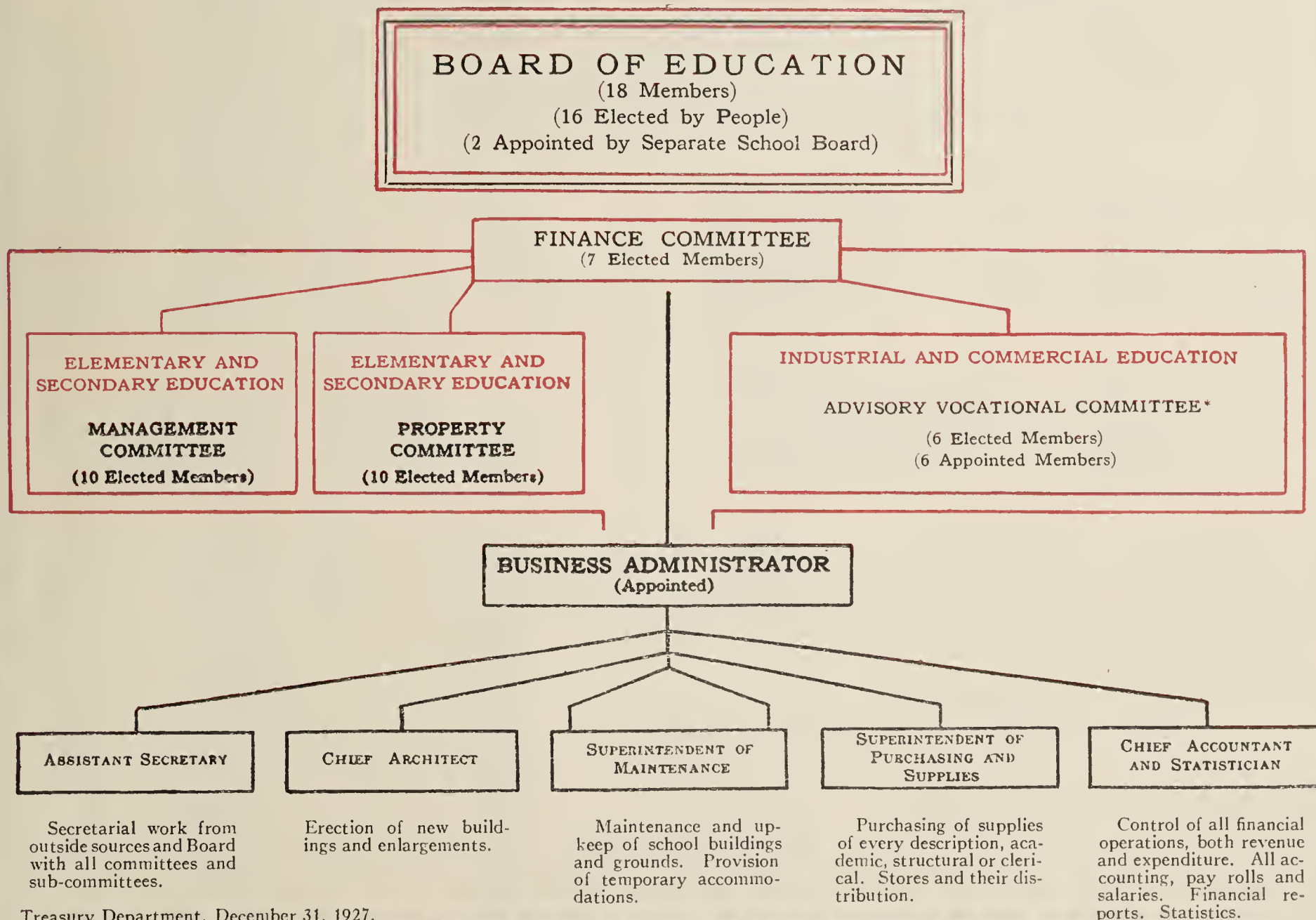


North Elevation of the "North Toronto Collegiate Institute"  
Broadway Avenue, Toronto



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CHART OF ORGANIZATION BUSINESS ADMINISTRATION OF TORONTO'S SCHOOL SYSTEM



Treasury Department, December 31, 1927.

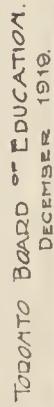
\*Advisory Vocational Committee replacing Advisory Industrial Committee and Advisory Commercial Committee comes into active operation January 1st, 1928.





# SCHEME OF ACCOUNTING AND STATISTICS.

CO-ORDINATING WITH THE STANDARDISED REPORTS OF THE UNITED STATES BUREAU OF EDUCATION





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## MEMBERS OF THE BOARD, 1927

LOFTUS H. REID, Chairman

GEO. BRIGDEN  
M. A. BRILLINGER, PHM.B.  
J. E. CORCORAN, B.A.  
F. B. EDMUNDS, LL.B.  
J. M. GORDON, B.A.  
MRS. W. E. GROVES  
W. H. HARPER  
ZEPH HILTON  
HUGH L. KERR, B.A.

MRS. H. P. PLUMPTRE (Appointed June 16)  
D. O. RANKIN, B.A.  
LOFTUS H. REID  
J. W. RUSSELL, M.D.  
S. J. THOMAS (To June 2)  
A. J. TREBILCOCK  
LORNE W. TRULL  
W. R. WALTERS, M.D.

## ADMINISTRATION EXECUTIVES

Business Administrator and Secretary-Treasurer.....	W. W. PEARSE, B.Sc., C.E.
Assistant Secretary.....	J. W. BURNS
Superintendent of Purchasing and Supplies.....	W. KERR
Superintendent of Maintenance.....	C. J. DOUGHTY
Chief Inspector.....	D. D. MOSHIER, B.A., B.PAED.
Solicitor.....	E. P. BROWN, K.C.
Architect.....	C. E. C. DYSON
Chief Accountant and Statistician.....	N. H. BILBROUGH
Supervising Principal of High Schools.....	COL. W. C. MICHELL, B.A.
Chief Attendance Officer.....	MISS M. S. PETTIGREW

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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CHAIRMEN OF COMMITTEES

Finance.....	J. E. CORCORAN
Management.....	D. O. RANKIN
Property.....	ZEPH HILTON
Advisory Industrial.....	C. WOODBURN
Advisory Commercial.....	JAS. D. TREES



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## ANNUAL REPORT OF THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Year Ending 31st December, 1927

TO THE CITIZENS OF TORONTO:

It is my privilege to present the Annual Financial Report of the Board of Education for the year ending 31st December, 1927.

The report contains valuable statistics which are commended to the careful study of all who are interested in educational affairs.

The budget, as prepared for the year, demanded a tax rate of 9.75 mills, compared with a tax rate of 9.70 mills for the year 1926; an increase of .05 mills. (Approximately \$45,000.00.)

A strict supervision of the finances was maintained with the result that we closed the year with a cash surplus of \$91,124.31. This meant that we had carried through on the same tax rate as 1926 with a fairly good margin to spare.

While various economies were effected, I am sure no branch of the system was in any way neglected.

It is a commonplace to say that the teacher is the all-important factor in our educational system; nevertheless, it is desirable that this fact should constantly be kept in mind by the citizens and their elected representatives. There are times when the demands of economy must give way to the needs of efficiency; and true economy in education can be secured only by a staff of properly qualified teachers working under conditions which are reasonably satisfactory and congenial to them. I have diligently sought to promote and maintain such conditions, believing that the best results can be produced only when there is a complete absence of friction.

I have steadfastly advocated the policy of official responsibility in making appointments, transfers and promotions on our staff. This does not mean that every recommendation of the officials must be accepted, but only that their judgment shall be supported unless a patent mistake has been made. The success of our democratic form of government depends, in a much greater degree than is generally acknowledged, upon the permanent officials; and no official can be held responsible for results unless he is given adequate powers, including freedom to choose and control the staff of the department under his administrative care. I cannot conceive of anything more disastrous to our educational system than to establish the pernicious practice of lobbying.

The appointment of a Director of Education received our attention, but it is regretted that circumstances prevented definite action in this respect. The discharge of my duties as Chairman of the Board presented opportunities for close observation of the several units of our school system, and, with this experience, I am more and more convinced that the Board should have a responsible executive who would act as Advisor on all educational matters, and be the administrative head of all its distinctly educational activities. This principle has been successfully applied to what is termed the business functions of the Board. In the more important field, however, we have several distinct units, and but feeble attempts can be made toward correlation and co-ordination. There is no official sufficiently detached from the pressing details, incident to the administration of a department, to enable him to make a survey of the entire educational field; no one who is competent to give advice to the Board on the many-sided school life of a large and ever-growing city; and no one to safeguard our educational system from the fugitive enthusiasms of undisciplined thinkers.

I record with pleasure and gratitude my appreciation of the loyal co-operation of the Members, Officers and Staff of the Board. I shall always cherish the most happy memories of the pleasant relationships obtaining throughout the year. Co-operation and confidence have been our watchwords, and if these essential virtues have been strengthened our labours have not been in vain.

Respectfully submitted,

(Signed) LOFTUS H. REID,  
Chairman, Board of Education.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

---

Treasury Department,  
Board of Education,  
Toronto, March 20th, 1928.

TO THE CHAIRMAN AND MEMBERS OF THE TORONTO BOARD OF EDUCATION.

Ladies and Gentlemen:

I have the honour to present to you herewith the Annual Financial Report of the Board of Education for the year ending 31st December, 1927.

The Revenue Account, Balance Sheets, Charts and Schedules have been compiled by the Chief Accountant and Statistician.

All our vouchers and records covering both revenues and expenditures have been submitted to the City Auditor and his Assistants consistently throughout the year for their approval and verification and his certificate of endorsation of the financial affairs of the Board is before you.

I am glad to report that the year closed with a good cash surplus, more than off-setting the slight increase which occurred in the tax rate.

The high standard of efficiency we have set in our financial organization has, I feel, not only been maintained but improved during the year with still greater benefit to the Board and in consequence to the citizens of Toronto.

The financial survey embodied in this report should be both valuable and serviceable to those interested in educational affairs and I would recommend that same be given a most careful study.

Respectfully submitted,  
(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

---

Treasury Department,  
Board of Education,  
Toronto, March 20th, 1928.

W. W. PEARSE, ESQ.,  
Business Administrator and Secretary-Treasurer,  
Board of Education, Toronto.

Dear Sir:

I count it an honour and a privilege to submit herewith the Balance Sheets, Revenue Account, etc., covering the financial year ending 31st December, 1927.

In addition to the financial transactions of the Board I have embodied a number of educational statistics according to the precedent of former years.

During the year we completed a detailed valuation on a cost basis of all school sites and buildings throughout the city. This entailed a tremendous amount of research as the information had to be gleaned from so many different sources. Incidentally we analyzed the Capital Expenditures of the Board item by item for the previous twenty-seven years and this represented no mean task as the total valuation at the close of 1926 amounted to \$25,079,773.00.

It was an undertaking that had occupied us to a greater or lesser degree for over three years while carrying on our normal duties at the same time. My staff put in a lot of overtime in co-operating to produce this valuation and I would like to place on record sincere appreciation of this voluntary service rendered without cost to the Board.

The "Cost per Pupil in Each School" has again been compiled which I know will be most helpful to those concerned.

In a large institution such as ours where we have an annual expenditure now of considerably over ten million dollars it demands eternal vigilance on the part of those in charge to avoid possible extravagances in any section. Only by conscientiously keeping a true perspective of the whole system can this be avoided.

It is sometimes difficult to make figures speak but I have endeavoured in the data submitted herein to create a mental picture of the different divisions in our educational system that will be of assistance in keeping each branch reasonably within its proper focus.

It is unfortunate that other cities in the Dominion do not prepare costs on a similar foundation to ours that might be comparable. As I mentioned in my report last year, one of the greatest needs of the day is a uniform system of accounting and procedure. The inauguration of such a system would be of inestimable value to the country in general and every community in particular and I sincerely hope steps will yet be taken to institute such a scheme.

Publicity is an excellent thing but if statistics could be prepared on comparable bases with other communities they would be infinitely more valuable and helpful.

The City of Toronto has set a high standard in educational affairs and it has been and will continue to be our desire not only to maintain but to improve on that standard.

The citizens certainly want an efficient school system but naturally they also want an economical one.

I hope the data embodied in my report will be of very material assistance in giving both.

We cannot remedy defects if we are not aware of them and this is the reason why so many phases are dealt with in this report. I sincerely hope that the fullest possible use will be made of these statistics.

Respectfully submitted,

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CONSOLIDATED  
As at 31st De

ASSETS

Real Estate, Buildings, Furniture and General School Equipment (at Cost) net. ....	\$28,177,501.77
Balance due from City Treasurer on Debenture By-laws. ....	246,740.43
Cash in hand and in Banks. ....	500,984.92
Materials and Supplies on Hand. ....	174,440.97
Accounts Receivable. ....	157,615.36
Prepaid Expenses. ....	30,728.06
Funds held in trust. ....	3,308.68
Sinking Fund Investments. ....	4,236,561.17

\$33,527,881.36

(Signed) LOFTUS H. REID,  
Chairman of the Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## BALANCE SHEET December, 1927

### LIABILITIES

**Corporation of the City of Toronto:—**

Net Sinking Fund Debenture Debt.....	\$11,430,552.63
Net Serial Debenture Debt.....	11,739,035.74

Net Bonded Debt.....	\$23,169,588.37
Current Liabilities.....	1,674,010.72

**Reserves:—**

Sinking Fund Accumulation (net).....	3,031,692.06
Balance re Cafeteria Accounts.....	1,060.45
High Park Forest School Building.....	17,407.16
Redemption of Students' Night School Deposits.....	12,650.00
Endowment and Trust Funds.....	5,781.93

Total Reserves.....	3,068,591.60
---------------------	--------------

**Surpluses:—**

Debenture Redemptions (Sinking Fund and Serial).....	3,014,849.72
Grant re Riverdale Branch Technical School.....	435,131.46
Profit on Sale of Board's Properties.....	21,998.80
Current Expenditure Account Accumulations.....	2,143,710.69

Total Surpluses.....	5,615,690.67
----------------------	--------------

\$33,527,881.36

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT  
"Capital Expen

ASSETS

Real Estate, Buildings and General Equipment (at Cost) as at January 1st, 1927.....	\$24,975,843.53	
Additions during year.....	1,583,950.99	
		\$26,559,794.52
Balance due from City Treasurer on Debenture By-laws.....		246,740.43
Cash in hand at Offices.....		700.00
Cash in Bank.....		70,504.55
Accounts Receivable.....		51,532.61

\$26,929,272.11

(Signed) LOFTUS H. REID,  
Chairman of the Board.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

**31st DECEMBER, 1927**  
**diture Account''**

## LIABILITIES

<b>Capital Account:—</b>		
Corporation of the City of Toronto Sinking Fund Debentures.....	\$12,847,116.58	
Deduct—Redemption and Cancellation of Sinking Fund Debentures.....	1,416,563.95	
	<hr/>	
	11,430,552.63	
Deduct—Funds in hands of City Treasurer for Redemption.....	4,236,561.17	
	<hr/>	
Net Sinking Fund Debenture Debt.....		\$7,193,991.46
Serial Debentures.....	13,516,992.12	
Deduct—Amount Redeemed to date under terms of By-laws.....	1,777,956.38	
	<hr/>	
Net Serial Debenture Debt.....		11,739,035.74
		<hr/>
Net Bonded Debt.....		\$18,933,027.20
<b>Current Liabilities:—</b>		
Advances from City Treasurer on 1927 By-laws.....	513,000.00	
Mortgages Payable.....	5,700.00	
Accounts Payable.....	9,763.41	
Contracts Awarded.....	964,109.46	
	<hr/>	
Total Current Liabilities.....		1,492,572.87
<b>Reserves:—</b>		
Sinking Fund Balance as at 31st December, 1926.....	3,928,835.75	
Additions to Sinking Fund during year 1927 (net).....	307,725.42	
	<hr/>	
Deduct—Debenture Discount (estimated).....	4,236,561.17	
	1,204,869.11	
	<hr/>	
Net Reserves.....		3,031,692.06
<b>Surpluses on Capital Account:—</b>		
By Redemption of Sinking Fund Debentures.....	1,323,817.26	
By Redemption of Serial Debentures.....	1,691,032.46	
By Capital Grant from Ontario Government re Riverdale Branch Technical School.....	435,131.46	
By Profit on Sale of Board's Properties, etc. (net).....	21,998.80	
	<hr/>	
Total Surpluses on Capital Account.....		3,471,979.98
		<hr/>
		<u>\$26,929,272.11</u>

(Signed) W. W. PEARSE,  
 Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
 Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT  
"Current Expen

ASSETS

Furniture and General School Equipment (at Cost) as at January 1st, 1927.....	\$1,249,440.92		
Additions during year.....	64,898.18		
		\$1,314,339.10	
Grading, Fencing, Concreting, etc. (at Cost) as at January 1st, 1927.....	230,027.52		
Additions during year.....	73,340.63		
		303,368.15	
			\$1,617,707.25
Cash in hand at Offices.....		5,000.00	
Cash in Bank of Toronto.....		424,780.37	
			429,780.37
Accounts Receivable.....			106,082.75
Prepaid Expenses.....			30,728.06
Materials and Supplies on hand.....			174,440.97
Funds held to cover Compensation Award to R. Miller.....			3,308.68

\$2,362,048.08

Signed) LOFTUS H. REID,  
Chairman of the Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

**31st DECEMBER, 1927**  
**diture Account''**

## LIABILITIES

**Current Liabilities:—**

Accounts Payable.....	\$180,353.16	
Accounts Payable re late John Butler.....	1,084.69	
Total Current Liabilities.....		\$181,437.85

**Reserves:—**

High Park Forest School Building to provide Permanent Accommodation.....	17,407.16	
Estate of Jessie McNabb Endowment.....	2,550.00	
Award from suit—Monarch Brass Co. versus Board of Education re R. Miller.....	3,231.93	
For Redemption of Students' Night School Deposits.....	12,650.00	
Balance re Cafeteria Accounts.....	1,060.45	
Total Reserves.....		36,899.54

**Surpluses:—**

Surplus brought forward as at 31st December, 1926.....	1,457,569.28	
Add—Excess of Receipts over Expenditures for the year 1927, as per Revenue Account.....	114,954.11	
Add—Excess of Receipts over Expenditures of previous year.....	1,572,523.39	
	18,635.80	
Surplus as at 31st December, 1917.....	1,591,159.19	
	552,551.50	
Total Surpluses.....		2,143,710.69

\$2,362,048.08

(Signed) W. W. PEARSE,  
 Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
 Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

REVENUE ACCOUNT FOR YEAR

DR.

General Operating Expenditures:—

Public Schools.....	\$4,968,029.90	
Collegiate Institutes.....	936,370.51	
Technical Schools.....	639,903.80	
High Schools of Commerce.....	386,523.96	
General Administration.....	340,970.11	
Total Operating Charges.....		\$7,271,798.28

Annual Charges:—

Sinking Fund.....	186,669.88	
Serial Debentures Redeemed.....	250,252.54	
Interest on Debentures.....	1,119,914.83	
Tax Collection Charges on 9.75 mills of 31.80 mill tax rate.....	135,334.91	
Total Annual Charges.....		1,692,172.16
Total Charges for Year.....		8,963,970.44
Balance, being excess of Receipts over Expenditures.....		114,954.11

\$9,078,924.55

(Signed) LOFTUS H. REID,  
Chairman of the Board.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## ENDING DECEMBER 31st, 1927

CR.

**Proceeds of School Taxes:—**

For Current Expenditure.....	\$6,933,187.00	
To meet Annual Charges.....	1,692,172.16	
	<hr/>	
Total Provided by City through Taxation.....		\$8,625,359.16

**Provincial Grants:—**

Public Schools.....	114,063.98	
Collegiate Institutes.....	23,742.48	
Technical Schools.....	137,751.54	
High Schools of Commerce.....	79,924.16	
	<hr/>	
Total Grants of Provincial Government.....		355,482.16

**Students' Fees, Non-residents, etc., Day Classes:—**

Public Schools.....	5,955.00	
Collegiate Institutes.....	10,703.22	
Technical Schools.....	11,221.50	
High Schools of Commerce.....	3,266.67	
	<hr/>	
Total Students' Fees, Day Classes.....		31,146.39

**Students' Fees, Unredeemed in Connection with Evening Classes:—**

Public Schools.....	1,331.00	
Collegiate Institutes.....	2,243.00	
Technical Schools.....	22,228.00	
High Schools of Commerce.....	7,729.00	
	<hr/>	
Total Students' Fees Unredeemed.....		33,531.00

Sundry Income from Various Sources.....		33,405.84
		<hr/>
		<u>\$9,078,924.55</u>

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION

### General Operating Expenditures:—

Public Schools.....	\$4,968,029.90
Collegiate Institutes.....	936,370.51
Technical Schools.....	639,810.43
High Schools of Commerce.....	386,325.96

### General Administration:—

Public Schools' Proportion.....	\$213,775.56
Collegiate Institutes' Proportion.....	41,317.96
Technical Schools' Proportion.....	28,144.12
High Schools of Commerce Proportion.....	16,167.89
	299,405.53

Total Operating Expenditures re Unit Cost.....	\$7,229,942.33
--	----------------

### Expenditures not applicable to Unit Cost:—

Sundry Expenses re Western Technical and Commercial School.....	\$291.37
Superannuation Allowances.....	29,989.50
Special Meetings.....	11,575.08
	41,855.95

Total Operating Expenditures.....	\$7,271,798.28
-----------------------------------	----------------

### Annual Charges:—

#### Sinking Fund:—

	Charges	Interest	
Public Schools.....	\$94,157.68	\$64,151.71	\$158,309.39
Collegiate Institutes.....	11,756.71	8,226.78	19,983.49
Technical Schools.....	23,553.87	12,226.91	35,780.78
High Schools of Commerce.....	4,430.06	2,227.74	6,657.80

Total Sinking Fund Charges on Buildings re Unit Cost.....	\$133,898.32	\$86,833.14	\$220,731.46
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Total Sinking Fund Charges on Sites.....	52,771.56	34,222.40	86,993.96
--	-----------	-----------	-----------

307,725.42

### Serial Debentures Redeemed:—

Public Schools.....	\$122,438.32
Collegiate Institutes.....	32,337.14
Technical Schools.....	10,093.38
High Schools of Commerce.....	10,333.51

Total Serial Debentures Redeemed on Buildings re Unit Cost.....	\$175,202.35
---	--------------

Serial Debenture Redemptions re Western Commerce—not applicable to 1927 Unit Cost.....	4,403.80
--	----------

Total Serial Debentures Redeemed on Sites.....	70,746.39
--	-----------

250,252.54

### Interest on Debentures:—

Public Schools.....	\$770,105.52
Collegiate Institutes.....	169,955.14
Technical Schools.....	105,978.59
High Schools of Commerce.....	56,865.58

Total Interest on Debentures for Sites and Buildings re Unit Cost.....	\$1,102,904.83
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Debenture Interest on Western Commerce—not applicable to 1927 Unit Cost.....	17,010.00
--	-----------

1,119,914.83

### Tax Collection Charges:—

Public Schools.....	\$99,245.60
Collegiate Institutes.....	18,461.07
Technical Schools.....	11,243.21
High Schools of Commerce.....	6,385.03

135,334.91

Balance being excess of Receipts over Expenditures.....	114,954.11
---	------------

\$9,199,980.09

Deduct Interest on Sinking Fund Investments.....	121,055.54
--	------------

Total as per Revenue Account.....	\$9,078,924.55
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# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION—SUMMARY

### Expenditures Applicable to Unit Costs:—

#### Public Schools:—

General Operating Expenditures.....	\$4,968,029.90	
Proportion of General Administration Expenditures.....	213,775.56	
Sinking Fund Charges.....	94,157.68	
Sinking Fund Interest on Investments.....	64,151.71	
Serial Debentures Redeemed.....	122,438.32	
Debenture Interest.....	770,105.52	
Tax Collection Charges.....	99,245.60	
		\$6,331,904.29

#### Collegiate Institutes:—

General Operating Expenditures.....	\$936,370.51	
Proportion of General Administration Expenditures.....	41,317.96	
Sinking Fund Charges.....	11,756.71	
Sinking Fund Interest on Investments.....	8,226.78	
Serial Debentures Redeemed.....	32,337.14	
Debenture Interest.....	169,955.14	
Tax Collection Charges.....	18,461.07	
		1,218,425.31

#### Technical Schools:—

General Operating Expenditures.....	\$639,810.43	
Proportion of General Administration Expenditures.....	28,144.12	
Sinking Fund Charges.....	23,553.87	
Sinking Fund Interest on Investments.....	12,226.91	
Serial Debentures Redeemed.....	10,093.38	
Debenture Interest.....	105,978.59	
Tax Collection Charges.....	11,243.21	
		831,050.51

#### High Schools of Commerce:—

General Operating Expenditures.....	\$386,325.96	
Proportion of General Administration Expenditures.....	16,167.89	
Sinking Fund Charges.....	4,430.06	
Sinking Fund Interest on Investments.....	2,227.74	
Serial Debentures Redeemed.....	10,333.51	
Debenture Interest.....	56,865.58	
Tax Collection Charges.....	6,385.03	
		482,735.77

#### Expenditures not Applicable to Unit Costs:—

Superannuation Allowances.....	\$29,989.50	
Special Meetings.....	11,575.08	
Sinking Fund Charges on Sites.....	52,771.56	
Sinking Fund Interest on Investments.....	34,222.40	
Serial Debentures Redeemed on Sites.....	70,746.39	
Debt Charges and Sundry Expenses re Western Technical and Commercial School.....	21,605.17	
		220,910.10
Balance being Excess of Receipts over Expenditures.....		114,954.11
		\$9,199,980.09
Deduct—Interest on Sinking Fund Investments.....		121,055.54
Total.....		\$9,078,924.55





# BALANCE ACCOUNT

As at 31st December, 1927

Surplus as at 31st December, 1926.....	\$1,457,569.28
Add—Excess of Receipts over Expenditures of previous year (net).....	18,635.80
	<u>\$1,476,205.08</u>
Add—Surplus for the year 1927 as per Revenue Account.....	114,954.11
Surplus as at 31st December, 1927, as per Balance Sheet.....	<u><u>\$1,591,159.19</u></u>

N.B.—The Surplus for the year 1927 is accumulated in the various Departments as follows:—

	Receipts	Expenditures	Surplus	Deficit
Public Schools.....	\$4,970,252.34	\$4,968,029.90	\$2,222.44	.....
Collegiate Institutes.....	954,358.27	936,370.51	17,987.76	.....
Technical Schools.....	712,246.84	639,903.80	72,343.04	.....
High Schools of Commerce.....	400,791.94	386,523.96	14,267.98	.....
General Administration.....	349,103.00	340,970.11	8,132.89	.....
	<u>\$7,386,752.39</u>	<u>\$7,271,798.28</u>	<u>\$114,954.11</u>	<u>.....</u>
Total Surpluses.....			\$114,954.11	
Total Deficits.....			.....	
Net Surplus as per Revenue Account.....			<u><u>\$114,954.11</u></u>	

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## SUNDRY DATA *RE* BALANCE SHEETS

In connection with the items which are included in the Assets and Liabilities on the Balance Sheets herewith, and for which only the total amount is given, the following details will more fully substantiate these items as included in the Balance Sheets.

### ASSETS

#### Accounts Receivable:—

##### Current Account:

Non-resident Fees .....	\$255.25	
Group Insurance .....	21,684.96	
Rents .....	422.00	
Provincial Government .....	35,712.45	
Technical and Commercial Store Room Accounts .....	18,825.13	
New Buildings re Overhead for Year .....	13,856.24	
Sundries .....	15,326.72	
	<hr/>	\$106,082.75

##### Capital Account:

Provincial Government re Riverdale Technical School .....	\$46,894.74	
Sundries .....	2,237.87	
Sale of Boustead Avenue Property .....	2,400.00	
	<hr/>	51,532.61

#### Prepaid Expenses:—

Insurance .....	\$30,728.06	
Sundry Items .....	.....	
	<hr/>	30,728.06

#### Materials and Supplies:—

Soft Coal .....	\$64,674.38	
Hard Coal .....	3,751.17	
Slack .....	3,990.00	
Wood and Charcoal .....	2,570.80	
Coke .....	363.00	
Stock at Supply Room .....	64,551.69	
Supplies at Schools .....	19,452.22	
Workshop Materials .....	15,087.71	
	<hr/>	174,440.97

SUNDRY DATA *RE* BALANCE SHEETS—Continued

LIABILITIES

Accounts Payable:—

Current Account:

Vouchers Audited and ready for Payment.....	\$50,002.86	
Invoices not Vouchered.....	72,559.19	
Unclaimed Salaries.....	963.54	
General Accounts.....	56,742.33	
Accrued Accounts.....	85.24	
Re late John Butler.....	1,084.69	
		<hr/>
		\$181,437.85

Reserves:—

Re High Park Forest School.....	\$17,407.16	
For Redemptions of Night School Deposits.....	12,650.00	
Estate of Jessie McNabb Endowment.....	2,550.00	
Balance re Cafeteria Accounts.....	1,060.45	
Award from suit—Monarch Brass Co. versus Board of Education, re R. Miller.....	3,231.93	
		<hr/>
		36,899.54

Capital Account:

Vouchers Audited and ready for Payment.....	\$9,763.41	
Mortgages Payable.....	5,700.00	
Contracts Awarded.....	964,109.46	
		<hr/>
		979,572.87

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## STATEMENT *RE* INCOME FOR YEAR 1927

In the following Schedule details are set forth of the Income for the year 1927 derived from all sources other than by taxation.

These receipts are included in the accompanying Revenue Account.

The amounts given hereunder are deducted from the "Gross" Expenditures for the year, in the various activities covered under the sections of "Unit Cost" denoted in this Schedule, i.e., Public Schools, Collegiate Institutes, etc., etc.

### PUBLIC SCHOOLS:—

#### Provincial Grants:—

General Grant.....	\$34,625.10	
Special Teachers.....	16,074.86	
Domestic Science.....	12,853.50	
Manual Training.....	9,519.25	
School Inspection.....	10,854.00	
Kindergarten.....	2,920.00	
Music.....	180.00	
Art.....	30.00	
Practice Teaching.....	1,800.00	
Agriculture.....		
Auxiliary Classes.....	11,827.07	
Night Schools.....	2,560.20	
Cadets.....	10,820.00	
		\$114,063.98
Students' Fees, Day Classes.....		5,955.00
Students' Fees, Night Classes.....		1,331.00
Sundry Income from Various Sources.....		30,420.36
		<hr/>
Total Public School Income for year, excluding Proceeds of Taxation.....		\$151,770.34

### COLLEGIATES:—

#### Provincial Grants:—

General Grant.....	\$16,438.41	
Domestic Science.....	1,373.25	
Manual Training.....	1,112.45	
Night Schools.....	2,404.62	
Cadets.....	2,413.75	
		\$23,742.48
Students' Fees, Day Classes.....		10,703.22
Students' Fees, Night Classes.....		2,243.00
Sundry Income from Various Sources.....		1,535.57
		<hr/>
Total Collegiate Income for year, excluding Proceeds of Taxation.....		\$38,224.27
Carried forward.....		<hr/>
		\$189,994.61



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## STATEMENT RE INCOME FOR YEAR 1927—Continued

Brought forward.....	\$189,994.61
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### CENTRAL TECHNICAL SCHOOL:—

#### Provincial Grants:—

Day Classes.....	\$65,500.65	
Evening Classes.....	17,912.97	
Auxiliary Classes.....	22,449.01	
Cadets.....	245.72	
		\$106,108.35
Students' Fees, Day Classes.....		8,905.95
Students' Fees, Night Classes.....		16,768.00
Sundry Income from Various Sources.....		676.44

Total Central Technical Income for year, excluding Proceeds of Taxation.....	132,458.74
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### RIVERDALE BRANCH TECHNICAL SCHOOL:—

#### Provincial Grants:—

Day Classes.....	\$26,108.90	
Evening Classes.....	5,534.29	
		\$31,643.19
Students' Fees, Day Classes.....		2,315.55
Students' Fees, Night Classes.....		5,460.00
Sundry Income from Various Sources.....		219.36

Total Riverdale Branch Technical School Income for year, excluding Proceeds of Taxation..	39,638.10
---	-----------

### CENTRAL HIGH SCHOOL OF COMMERCE:—

#### Provincial Grants:—

Day Classes.....	\$48,952.97	
Evening Classes.....	4,152.58	
Cadets.....		
		\$53,105.55
Students' Fees, Day Classes.....		3,226.67
Students' Fees, Night Classes.....		4,950.00
Sundry Income from Various Sources.....		329.05

Total Central High School of Commerce Income for year, excluding Proceeds of Taxation..	61,611.27
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Carried forward.....	\$423,702.72
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# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## STATEMENT *RE* INCOME FOR YEAR 1927—Continued

Brought forward.....			\$423,702.72
<b>EASTERN HIGH SCHOOL OF COMMERCE:—</b>			
<b>Provincial Grants:—</b>			
Day Classes.....	\$24,453.30		
Evening Classes.....	2,251.56		
Cadets.....	113.75		
		\$26,818.61	
Students' Fees, Day Classes.....		40.00	
Students' Fees, Night Classes.....		2,779.00	
Sundry Income from Various Sources.....		225.06	
Total Eastern High School of Commerce Income for year, excluding Proceeds of Taxation..			29,862.67
Total Income for year, for all Schools, exclusive of all Municipal Grants....			\$453,565.39

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## EDUCATIONAL DEVELOPMENT IN TORONTO FROM A FINANCIAL STANDPOINT

### TABLE OF COMPARATIVE EXPENDITURES

#### Covering Maintenance and Debt Charges Only

Capital Expenditures for Sites and Accommodations are not included in these figures.

Year	Public Schools	Increase	High Schools	Increase	Technical Education	Increase	Commercial Education	Increase	Total	Increase
1917.....	\$3,233,100.89	100.0%	\$444,102.26	100.0%	\$359,578.59	100.0%	\$105,541.99	100.0%	\$4,142,323.73	100.0%
1918.....	3,223,488.44	99.7%	443,419.67	99.8%	366,179.61	101.8%	109,981.73	104.2%	4,143,069.45	100.0%
1919.....	3,729,250.64	115.3%	521,115.11	117.3%	401,584.50	111.7%	126,311.32	119.7%	4,778,261.57	115.3%
1920.....	5,320,321.22	164.5%	658,953.29	148.4%	484,140.04	134.7%	161,744.19	153.3%	6,625,158.74	159.9%
1921.....	5,635,568.38	174.3%	750,615.52	169.0%	528,696.99	147.0%	184,688.25	175.1%	7,099,569.14	171.4%
1922.....	5,653,455.11	174.8%	849,660.55	191.3%	538,178.01	149.6%	204,718.27	194.0%	7,246,011.94	174.9%
1923.....	5,943,122.36	183.8%	1,014,987.57	228.5%	629,366.36	175.1%	246,089.79	233.3%	7,833,566.08	189.1%
1924.....	6,177,869.00	191.1%	1,160,841.99	261.5%	708,908.63	197.2%	274,204.37	259.9%	8,321,823.99	200.9%
1925.....	6,118,193.45	189.2%	1,211,073.41	272.7%	746,294.81	207.5%	342,206.97	324.2%	8,417,768.64	203.2%
1926.....	6,295,998.47	194.7%	1,231,688.48	277.3%	825,842.16	229.7%	419,621.60	397.6%	8,773,150.69	211.8%
1927.....	6,391,841.78	197.7%	1,230,416.15	277.1%	832,177.91	231.4%	509,534.60	482.8%	8,963,970.44	216.4%



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CAPITAL EXPENDITURES COMPARED WITH THE POPULATION OF THE CITY OF TORONTO FOR THE PERIOD 1900 TO 1927, INCLUSIVE

This Schedule has been prepared in order that the development of the City, and the Expenditures for Accommodations might be more readily compared.

The Capital Outlay includes, of course, Expenditures for Sites and Buildings combined.

Year	Capital Expenditure		Capital Expenditure		Capital Expenditure		Population	Registered Attendance	Year
	Public Schools Only	Expenditure Per Capita	Secondary Education	Expenditure Per Capita	All Types of Education	Expenditure Per Capita	1900-1927	Public Schools Dec. 31st	
1900.....	\$118,101.42	\$0.59	.....	.....	\$118,101.42	\$0.59	199,043	26,770	1900
1901.....	51,660.49	.25	.....	.....	51,660.49	.25	205,857	26,794	1901
1902.....	29,743.35	.14	.....	.....	29,743.35	.14	211,735	26,363	1902
1903.....	38,800.30	.18	.....	.....	38,800.30	.18	219,002	26,368	1903
1904.....	49,885.52	.23	.....	.....	49,885.52	.23	226,045	26,707	1904
1905.....	138,672.87	.58	\$8.00	.....	138,680.87	.58	238,642	27,143	1905
1906.....	131,175.06	.52	28,506.00	.11	159,681.06	.63	253,720	28,338	1906
1907.....	269,703.96	.99	136,987.20	.50	406,691.16	1.49	272,600	29,887	1907
1908.....	267,986.44	.93	18,872.18	.07	286,858.62	1.00	287,201	30,761	1908
1909.....	218,184.69	.67	155,532.14	.48	373,716.83	1.15	325,302	35,641	1909
1910.....	528,188.97	1.54	116,901.23	.34	645,090.20	1.88	341,991	39,991	1910
1911.....	585,175.00	1.56	307,127.26	.82	892,302.26	2.38	374,667	43,451	1911
1912.....	767,663.37	1.83	127,179.26	.30	894,842.63	2.13	417,250	46,593	1912
1913.....	1,046,176.72	2.35	600,258.76	1.35	1,646,435.48	3.70	445,575	51,925	1913
1914.....	1,446,786.41	3.08	1,125,959.75	2.39	2,572,746.16	5.47	470,151	55,618	1914
1915.....	1,343,443.34	2.90	906,638.31	1.95	2,250,081.65	4.85	463,705	56,838	1915
1916.....	671,102.98	1.46	127,820.56	.28	798,923.54	1.74	460,526	61,473	1916
1917.....	350,370.37	.74	52,105.23	.11	402,475.60	.85	473,829	64,270	1917
1918.....	154,410.06	.31	135,193.85	.28	286,603.91	.59	489,681	63,338	1918
1919.....	316,277.92	.63	9,469.60	.02	325,747.52	.65	499,295	67,878	1919
1920.....	1,247,886.30	2.43	150,106.51	.29	1,397,992.81	2.72	512,822	71,833	1920
1921.....	1,886,006.41	3.61	299,296.55	.57	2,185,302.96	4.18	522,942	74,823	1921
1922.....	1,377,070.30	2.60	983,529.98	1.85	2,360,600.28	4.45	529,083	77,301	1922
1923.....	971,665.34	1.80	1,372,545.46	2.55	2,344,210.80	4.35	538,771	77,581	1923
1924.....	483,607.79	.89	752,008.90	1.39	1,235,616.69	2.28	542,187	77,732	1924
1925.....	401,031.01	.73	332,915.01	.61	733,946.02	1.34	549,429	76,305	1925
1926.....	399,103.16	.71	199,842.95	.36	598,946.11	1.07	556,691	76,853	1926
1927.....	548,795.06	.96	434,231.61	.76	983,026.67	1.72	569,899	77,893	1927
\$15,835,674.61			\$8,373,036.30		\$24,208,710.91				



# TORONTO BOARD OF EDUCATION

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Year Ending 31st December, 1927

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## *“UNIT COST OF EDUCATION”*

Based on Figures of

“Pupils in Actual Attendance 200 Teaching Days”



## FOREWORD *RE* UNIT COST OF EDUCATION

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Following the precedent of our Annual Reports since 1918, a detailed report is presented on the Unit Cost of Education in Toronto for the year 1927. The costs have been divided into six sections, which we might broadly outline as follows:—

1. Principals' and Teachers' Salaries, and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.
2. Cost of Keeping Schools Open for Instruction, covering Caretaking Expenses, Fuel, etc.
3. Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.
4. Expenses of the General Administration, proportioned over each Branch.
5. Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures are used to represent Depreciation Charges.)
6. Moneys spent on Recreation in the various Institutions.

The figures, as regards the "Number of Pupils in Actual Attendance," for the calendar year, have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes, Technical Schools and the High Schools of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Treasury Department of verifying the figures provided.

The figures showing the Unit Cost for the year 1926, as regards the attendance, have been included to make a proper comparison between the two years.

In the pages following we might point out also, that we have included in condensed form details of the "Per Pupil Cost" worked out on the "Average Registered Attendance" basis, in addition to the calculations on the "Average Actual Attendance" basis, in connection with the Public Schools and Collegiate Institutes.

This Report is, of course, prepared at the close of the year, but it will be readily understood that in estimating requirements for a future period, the "Registered Attendance" would be necessarily the correct unit for calculation, as the children on the rolls are those for whom provision must be made, even though they may not be present 100 per cent. of the school year.

The figures as regards the "Average Registered Attendance" have been obtained from the same source as those of the "Average Actual Attendance."

In the Unit Cost Statement it will be found that the figures representing the Gross Cost and the Net Cost for the years 1926 and 1927 are shown in the Schedules.

On pages 38 to 40 will be found a detailed statement of all income received from sources, other than from the citizens through the medium of taxation, throughout the year. This income has been deducted from the Gross Expenditure in the Summary in each of the four sections, in order to obtain the correct Net Costs to the Citizens of Toronto.

By presenting the statistics of the Gross Expenditures in this way, the fluctuations as regards the cost can be carefully followed, and will no doubt be of considerable assistance in showing the exact state of affairs as regards the educational costs as they existed in 1927 in Toronto.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

We have included the Debt Charges in the following Statistics, in the Fifth Cost Section, as Capital Charges.

The average term of our debentures issued is approximately thirty-two years, and while we consider this as being a very short estimate of the life of the majority of our School Buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following Statement, to cover Depreciation and consequent expense of renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all repairs and renewals are being written off each year as Current Expense, but in order that our Statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land" as the values are appreciating in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, included the cost of Land and Buildings, and the "Buildings" proportion only is included in the following Statement.

The question of Depreciation is one in which there is a great deal of diversity of opinion, but while the period of usefulness of a School Building might be varied, in the opinion of experts, still from both a financial and accounting standpoint, no Statement of Costs would be accurate, to say the least, if Depreciation of School Buildings were eliminated from the figures purporting to represent total costs. The Statement would be misleading and would undermine the whole idea behind our Report, of presenting data of what our actual costs are now, and including in these Costs wear and tear, which must be provided for sooner or later.

In order that our Statement may be better understood as regards Depreciation, we will quote below, from figures contained in the following pages, the Gross Cost of Education in the various Sections, such as Public Schools, etc., concerning General Maintenance and Debt Charges separately for the year 1927.

These figures are as follows:

	General Maintenance Gross Cost per Pupil	Debt Charges Per Pupil Cost	Total Gross Cost per Pupil
Day Pupils in Public Schools.....	\$74.46	\$15.06	\$89.52
Day Pupils in Collegiate Institutes and High Schools.....	125.92	28.58	154.50
Day Pupils in Technical Schools.....	124.47	32.08	156.55
Day Pupils in High Schools of Commerce	114.95	21.35	136.30

We are merely giving these quotations for information purposes, but consider that from a "Cost of Education" standpoint the two sections of cost are inseparable.

In the Schedule, herewith, only "Actual Expenditures" or "Actual Liabilities" are considered in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the Statement to Assets, such as Old School Buildings, on which the Debentures may have all been redeemed; and no reduction is made whatever for interest, which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available in our Department as to the extent of these redemptions.

The "Pupils in Actual Attendance" means the total attendance in the various institutions, for the whole of the calendar year, all added together and divided by the two hundred teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

The following illustration might possibly convey a better idea of the extent of the information obtainable from the Statement.

To find the actual cost to the Citizens of Toronto of a pupil attending one of our Public Schools the full two hundred teaching days of 1927, and taking the usual Public School curriculum, but not Evening Class Education, the cost would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained) as follows:—

	1927 Figures		Corresponding Figures for 1926	
	Per Pupil Cost	Percentage of Total Cost	Per Pupil Cost	Percentage of Total Cost
Instruction and Supplies.....	\$55.26	63.13%	\$55.69	62.68%
Keeping Schools Open.....	9.15	10.45%	9.46	10.65%
Upkeep of School Buildings.....	4.95	5.65%	4.77	5.37%
Cost of Administration.....	4.60	5.26%	4.94	5.56%
Debt Charges (for Depreciation).....	15.06	17.20%	15.28	17.20%
Recreation.....	.50	.57%	.49	.55%
<b>Total Gross Cost.....</b>	<b>\$89.52</b>	<b>102.26%</b>	<b>\$90.63</b>	<b>102.01%</b>
<b>Less Revenue Received from Grants.....</b>	<b>1.98</b>	<b>2.26%</b>	<b>1.78</b>	<b>2.01%</b>
<b>Net Cost to Citizens.....</b>	<b>\$87.54</b>	<b>100.00%</b>	<b>\$88.85</b>	<b>100.00%</b>

The figures have been compiled to meet our local requirements, working on the same basis as outlined in our First Annual Report of this kind in 1918.

In addition to the Schedule giving the various subdivisions of the Cost of Education, we have added in the following Report a Chart showing the proportionate costs of Education in the various Sections, as previously explained, for the years 1918 to 1927, where these costs can be compared in their various fluctuations quite easily for the last ten years.

Another Chart has also been added to show the receipts for the year for Educational purposes, and setting out in tabloid form the proportion of the Educational Cost borne particularly by the taxpayers, the assistance given us by the Government, and the proportion paid by the students concerned.

While the figures contained in the Report herewith may be considered very elaborate in their detail, still we believe that by showing to our Citizens where and how the moneys they are providing are being expended, and pointing out each particular ratio, it will enable our Citizens to form a more accurate perspective of the problem confronting us at the present time, particularly as regards our Public School matters here in Toronto.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### PUBLIC SCHOOLS

#### SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$3,729,136.21	67,475	\$55.26	.....	.....	\$3,656,418.27	65,655	\$55.69	.....	.....
2nd	Cost of Keeping Schools Open . . . .	617,155.36	67,475	9.15	.....	.....	621,086.05	65,655	9.46	.....	.....
3rd	Cost of Upkeep of School Bldgs . . .	334,029.64	67,475	4.95	.....	.....	313,222.57	65,655	4.77	.....	.....
4th	Cost of Administration . . . . .	310,419.21	67,475	4.60	.....	.....	324,529.38	65,655	4.94	.....	.....
5th	Cost of Depreciation . . . . .	1,016,387.51	67,475	15.06	.....	.....	1,002,887.82	65,655	15.28	.....	.....
	Recreation Purposes . . . . .	33,451.02	67,475	.50	.....	.....	32,482.31	65,655	.49	.....	.....
	Gross Cost per Pupil . . . . .	\$6,040,578.95	67,475	\$89.52	.....	.....	\$5,950,626.40	65,655	\$90.63	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>137,824.67</b>	<b>67,475</b>	<b>1.98</b>	<b>771</b>	<b>\$5.05</b>	<b>120,733.98</b>	<b>65,655</b>	<b>1.78</b>	<b>965</b>	<b>\$3.51</b>
	Net Cost per Pupil . . . . .	\$5,902,754.28	67,475	87.54	771	<b>\$5.05</b>	\$5,829,892.42	65,655	\$88.85	965	<b>\$3.51</b>
	Special Activities . . . . .	\$42,429.50	.....	.....	771	\$31.74	\$43,734.20	.....	.....	965	\$22.68
	Total . . . . .	\$5,945,183.78	.....	.....	771	\$26.69	\$5,873,626.62	.....	.....	965	\$19.17
	Gross Cost re Auxiliary Classes . . .	\$248,895.84	1,338	\$186.02	.....	.....	\$239,420.39	1,258	\$190.32	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>13,945.67</b>	<b>1,338</b>	<b>10.42</b>	.....	.....	<b>12,387.67</b>	<b>1,258</b>	<b>9.85</b>	.....	.....
	Net Cost re Auxiliary Classes . . . .	\$234,950.17	1,338	\$175.60	.....	.....	\$227,032.72	1,258	\$180.47	.....	.....
	Total Net Expenditure . . . . .	\$6,180,133.95	.....	.....	.....	.....	\$6,100,659.34	.....	.....	.....	.....

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### PUBLIC SCHOOLS

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$3,260,020.20	61,465	\$53.04			\$3,206,349.93	60,445	\$53.05		
Supplies for Pupils.....	117,024.40	61,465	1.90			121,763.55	60,445	2.01		
Inspection.....	54,068.91	67,475	.80			53,332.95	65,655	.81		
Kindergarten.....	266,118.60	6,010	44.28			245,845.99	5,210	47.19		
Supervision.....	31,904.10	67,475	.47			29,125.85	65,655	.44		
Total.....	\$3,729,136.21	67,475	\$55.26			\$3,656,418.27	65,655	\$55.69		
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.....	\$348,907.09	67,475	\$5.17			\$343,712.89	65,655	\$5.23		
Fuel.....	120,264.13	67,475	1.78			127,390.53	65,655	1.94		
Gas.....	2,158.96	67,475	.03			2,338.64	65,655	.04		
Electricity.....	35,347.52	67,475	.53			33,186.23	65,655	.51		
Water.....	23,456.03	67,475	.35			22,355.52	65,655	.34		
Telephones.....	7,845.39	67,745	.12			6,074.98	65,655	.09		
Miscellaneous.....	79,176.24	67,475	1.17			86,027.26	65,655	1.31		
Total.....	\$617,155.36	67,475	\$9.15			\$621,086.05	65,655	\$9.46		
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Buildings:										
Repairs to Buildings.....	\$275,973.15	67,475	\$4.09			\$249,885.07	65,655	\$3.81		
Repairs to Furniture and Equipment... ..	25,808.88	67,475	.38			26,291.11	65,655	.40		
Portable Buildings and Temporary Class-rooms.....	16,923.57	67,475	.25			21,127.32	65,655	.32		
Insurance.....	15,324.04	67,475	.23			15,919.07	65,655	.24		
Depreciation (See Fifth Cost).....										
Total.....	\$334,029.64	67,475	\$4.95			\$313,222.57	65,655	\$4.77		



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION PUBLIC SCHOOLS BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration:</b>										
<b>N.B.—The Public Schools' Proportion of Total General Administration is 71.4%</b>										
P.S. Proportion of General Administration Salaries.....	\$145,053.02	67,475	\$2.15	.....	.....	\$141,913.74	65,655	\$2.16	.....	.....
Office Expenses.....	15,658.89	67,475	.23	.....	.....	18,054.94	65,655	.28	.....	.....
Administration Building Upkeep and Sundry G. A. Expenses.....	17,552.39	67,475	.26	.....	.....	20,626.08	65,655	.31	.....	.....
General Repairs to Buildings and Furniture.....	4,772.91	67,475	.07	.....	.....	4,586.64	65,655	.07	.....	.....
Transportation Expenses.....	28,180.88	67,475	.42	.....	.....	28,826.99	65,655	.44	.....	.....
Prizes and Medals.....	1,142.83	67,475	.02	.....	.....	989.94	65,655	.01	.....	.....
Depreciation of Administration Building, etc. (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	98,058.29	67,475	1.45	.....	.....	109,531.05	65,655	1.67	.....	.....
<b>Total.....</b>	<b>\$310,419.21</b>	<b>67,475</b>	<b>4.60</b>	<b>.....</b>	<b>.....</b>	<b>\$324,529.38</b>	<b>65,655</b>	<b>\$4.94</b>	<b>.....</b>	<b>.....</b>
<b>FIFTH COST OF EDUCATION:</b>										
<b>N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.</b>										
Debenture Interest.....	\$744,847.72	67,475	\$11.04	.....	.....	\$744,531.15	65,655	\$11.34	.....	.....
Sinking Fund Charges.....	153,117.18	67,475	2.27	.....	.....	148,772.36	65,655	2.27	.....	.....
Serial Debenture Redemptions.....	118,422.61	67,475	1.75	.....	.....	109,584.31	65,655	1.67	.....	.....
<b>Total.....</b>	<b>\$1,016,387.51</b>	<b>67,475</b>	<b>\$15.06</b>	<b>.....</b>	<b>.....</b>	<b>\$1,002,887.82</b>	<b>65,655</b>	<b>\$15.28</b>	<b>.....</b>	<b>.....</b>
<b>Recreation Purposes:</b>										
Games and Rinks.....	\$22,974.49	67,475	\$0.34	.....	.....	\$21,770.08	65,655	\$0.33	.....	.....
Cadet Purposes.....	10,476.53	67,475	.16	.....	.....	10,770.23	65,655	.16	.....	.....
<b>Total.....</b>	<b>\$33,451.02</b>	<b>67,475</b>	<b>\$0.50</b>	<b>.....</b>	<b>.....</b>	<b>\$32,482.31</b>	<b>65,655</b>	<b>\$0.49</b>	<b>.....</b>	<b>.....</b>



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION PUBLIC SCHOOLS BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>Special Activities:</b>										
Summer Schools.....	\$4,597.33	433	\$10.62			\$8,494.04	810	\$10.49		
Supervised Playgrounds.....	11,934.22	3,728	3.20			11,510.41	3,478	3.31		
Vacation Schools.....	1,427.13	316	4.52			1,844.67	360	5.12		
Night Schools.....	24,470.82			771	\$31.74	21,885.08			965	\$22.68
Total.....	\$42,429.50			771	\$31.74	\$43,734.20			965	\$22.68
<b>Auxiliary Classes—"Standard":</b>										
Teachers' Salaries.....	\$91,202.05	711	\$128.27			\$90,372.70	705	\$128.19		
Inspection.....	569.74	711	.80			572.69	705	.81		
Supplies for Pupils.....	2,510.25	711	3.53			2,804.66	705	3.98		
Cost of Keeping Schools Open.....	15,535.23	711	21.85			16,024.52	705	22.73		
Cost of Upkeep.....	6,772.33	711	9.53			7,305.84	705	10.36		
Cost of Administration.....	3,270.96	711	4.60			3,484.81	705	4.94		
Depreciation.....	29,994.04	711	42.19			29,754.49	705	42.21		
Recreation.....										
Total.....	\$149,854.60	711	\$210.77			\$150,319.71	705	\$213.22		
<b>Auxiliary Classes—"Special":</b>										
Forest and Open Air Schools:										
Orde Street.....	\$7,100.36	77	\$92.21			\$8,041.52	78	\$103.10		
Victoria Park.....	17,667.36	184	96.02			17,621.98	146	120.70		
High Park.....	22,206.94	191	116.27			19,133.47	171	111.89		
Pupils cared for by Visiting Teachers...	14,431.28	69	209.15			12,716.18	66	192.67		
Classes for Hard of Hearing Children...	10,397.25	37	281.01			7,156.18	29	246.76		
Sight Saving Classes.....	9,867.76	36	274.10			9,668.45	37	261.31		
Classes for Crippled Children.....	17,370.29	33	526.37			14,762.90	26	567.80		
Total.....	\$99,041.24	627	\$157.96			\$89,100.68	553	\$161.14		
Gross Total for all Auxiliary Classes....	\$248,895.84	1,338	\$186.77			\$239,420.39	1,258	\$190.32		

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST STATEMENT

### COLLEGIATE INSTITUTES

The Schedule below is a summary of the Registration and Attendance Statistics, as furnished by the various Principals, for the Calendar year of 1927. The totals in each case are the figures used in the "Unit Cost" Statement immediately following herewith.

NAME OF INSTITUTION	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Bloor Collegiate.....	650	.....	.....	.....	612	.....	.....	.....
Harbord Collegiate.....	1,031	978	.....	.....	934	176	.....	.....
Humberside Collegiate.....	1,175	.....	.....	.....	1,079	.....	.....	.....
Jarvis Street Collegiate.....	1,048	849	517	309	931	155	467	280
Malvern Avenue Collegiate.....	679	.....	.....	.....	625	.....	.....	.....
North Toronto Collegiate.....	941	.....	.....	.....	874	.....	.....	.....
Oakwood Collegiate.....	1,129	.....	335	274	1,044	.....	306	248
Parkdale Collegiate.....	863	.....	.....	.....	800	.....	.....	.....
Riverdale Collegiate.....	943	.....	279	260	878	.....	260	238
Totals.....	8,459	1,827	1,131	843	7,777	331	1,033	766

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### COLLEGIATE INSTITUTES

#### SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$786,646.80	7,777	\$101.15	.....	.....	\$763,265.50	7,635	\$99.97	.....	.....
2nd	Cost of Keeping Schools Open...	99,632.86	7,777	12.81	.....	.....	101,668.56	7,635	13.32	.....	.....
3rd	Cost of Upkeep of School Bldgs..	22,890.46	7,777	2.95	.....	.....	35,603.39	7,635	4.66	.....	.....
4th	Cost of Administration.....	59,779.03	7,777	7.69	.....	.....	65,182.04	7,635	8.54	.....	.....
5th	Cost of Depreciation.....	222,275.77	7,777	28.58	.....	.....	222,020.22	7,635	29.08	.....	.....
	Recreation Purposes.....	10,297.89	7,777	1.32	.....	.....	12,923.66	7,635	1.69	.....	.....
	Gross Cost per Pupil.....	\$1,201,522.81	7,777	\$154.50	.....	.....	\$1,200,663.37	7,635	\$157.26	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>38,224.27</b>	<b>7,777</b>	<b>4.32</b>	<b>331</b>	<b>\$14.04</b>	<b>63,291.28</b>	<b>7,635</b>	<b>7.53</b>	<b>447</b>	<b>\$13.05</b>
	Net Cost per Pupil.....	\$1,163,298.54	7,777	\$150.18	331	\$14.04	\$1,137,372.09	7,635	\$149.73	447	\$13.05
	Special Activities.....	16,902.50	.....	.....	331	50.24	18,245.03	.....	.....	447	40.20
	Total.....	\$1,180,201.04	.....	.....	331	\$36.20	\$1,155,617.12	.....	.....	447	\$27.15



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### COLLEGIATE INSTITUTES

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING CROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$770,456.78	7,777	\$99.07	.....	.....	\$749,185.83	7,635	\$98.13	.....	.....
Supplies for Pupils.....	6,877.15	7,777	.88	.....	.....	5,760.75	7,635	.75	.....	.....
Supervision.....	9,312.87	7,777	1.20	.....	.....	8,318.92	7,635	1.09	.....	.....
Total.....	\$786,646.80	7,777	\$101.15	.....	.....	\$763,265.50	7,635	\$99.97	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses .....	\$54,369.47	7,777	\$6.99	.....	.....	\$54,731.72	7,635	\$7.17	.....	.....
Fuel, Gas, Electricity, Water and Tele- phones.....	32,354.14	7,777	4.16	.....	.....	34,298.14	7,635	4.49	.....	.....
Miscellaneous.....	12,909.25	7,777	1.66	.....	.....	12,638.70	7,635	1.66	.....	.....
Total.....	\$99,632.86	7,777	\$12.81	.....	.....	\$101,668.56	7,635	\$13.32	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of Collegiate Insti- tutes:										
Repairs to Buildings.....	\$15,381.76	7,777	\$1.98	.....	.....	\$28,472.35	7,635	\$3.73	.....	.....
Repairs to Furniture and Equipment...	4,620.71	7,777	.60	.....	.....	3,957.55	7,635	.52	.....	.....
Insurance.....	2,887.99	7,777	.37	.....	.....	3,173.49	7,635	.41	.....	.....
Depreciation (See Fifth Cost).....				.....	.....				.....	.....
Total.....	\$22,890.46	7,777	\$2.95	.....	.....	\$35,603.39	7,635	\$4.66	.....	.....



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION COLLEGIATE INSTITUTES BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
N.B.—The Collegiate Institutes' proportion of Total General Administration Expenses is 13.8%.										
Proportion of General Administration Salaries.....	\$28,374.91	7,777	\$3.65			\$28,120.39	7,635	\$3.68		
Office Expenses.....	3,063.15	7,777	.40			3,577.61	7,635	.47		
Transportation Expenses.....	5,512.68	7,777	.71			5,712.10	7,635	.75		
Administration Building Upkeep and Sundry General Administration Expenses.....	4,367.22	7,777	.56			4,995.94	7,635	.66		
Depreciation on Administration Building, etc. (See Fifth Cost).....	18,461.07	7,777	2.37			22,776.00	7,635	2.98		
Tax Collection Charges.....										
Exchange and Commission on Debt Charges.....										
Prizes and Medals.....										
Total.....	\$59,779.03	7,777	\$7.69			\$65,182.04	7,635	\$8.54		
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$169,955.14	7,777	\$21.85			\$172,296.40	7,635	\$22.57		
Sinking Fund Charges.....	19,983.49	7,777	2.57			19,401.97	7,635	2.54		
Serial Debenture Redemptions.....	32,337.14	7,777	4.16			30,321.85	7,635	3.97		
Total.....	\$222,275.77	7,777	\$28.58			\$222,020.22	7,635	\$29.08		
Recreation Purposes:										
Gymnasium.....	\$1,095.28	7,777	\$ .14			\$1,519.34	7,635	\$ .20		
Cadet Purposes.....	2,237.84	7,777	.29			3,705.66	7,635	.48		
Games and Rinks.....	6,964.77	7,777	.89			7,698.66	7,635	1.01		
Total.....	\$10,297.89	7,777	\$1.32			\$12,923.66	7,635	\$1.69		
Special Activities:										
Night Schools.....	\$16,629.50			331	\$50.24	\$17,970.10			447	\$40.20
Supervised Playgrounds.....	273.00	117	2.33			274.93	84	3.27		
Total.....	\$16,902.50	117	\$2.33	331	\$50.24	\$18,245.03	84	\$3.27	447	\$40.20

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### TECHNICAL EDUCATION

#### SUMMARY OF TOTALS FOR ALL TECHNICAL SCHOOLS

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$434,812.18	3,156	\$91.67	2,545	\$57.16	\$422,285.50	3,059	\$92.51	2,229	\$62.50
2nd	Cost of Keeping Schools Open....	100,255.58	3,156	20.96	2,545	13.41	102,088.77	3,059	22.01	2,229	15.59
3rd	Cost of Upkeep of School Bldgs..	5,313.01	3,156	1.12	2,545	.70	3,055.51	3,059	.66	2,229	.46
4th	Cost of Administration.....	50,291.06	3,156	10.62	2,545	6.59	36,836.48	3,059	8.03	2,229	5.51
5th	Cost of Depreciation.....	151,852.75	3,156	32.08	2,545	19.89	176,137.09	3,059	38.39	2,229	26.34
	Recreation Purposes.....	377.69	3,156	.10	2,545	.02	1,151.43	3,059	.36	2,229	.02
	Gross Cost per Pupil.....	\$742,902.27	3,156	\$156.55	2,545	\$97.77	\$741,554.78	3,059	\$161.96	2,229	\$110.42
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>149,647.83</b>	<b>3,156</b>	<b>32.85</b>	<b>2,545</b>	<b>18.07</b>	<b>135,528.52</b>	<b>3,059</b>	<b>31.17</b>	<b>2,229</b>	<b>18.02</b>
	Net Cost per Pupil.....	\$593,254.44	3,156	\$123.70	2,545	\$79.70	\$606,026.26	3,059	\$130.79	2,229	\$92.40

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### CENTRAL TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$313,029.44	2,429	\$84.19	2,115	\$51.31	\$313,846.89	2,393	\$87.18	1,868	\$56.33
2nd	Cost of Keeping Schools Open....	71,911.98	2,429	19.45	2,115	11.66	75,487.77	2,393	20.80	1,868	13.76
3rd	Cost of Upkeep of School Bldgs..	3,899.64	2,429	1.07	2,115	.61	1,996.02	2,393	.56	1,868	.35
4th	Cost of Administration.....	36,356.96	2,429	9.98	2,115	5.73	28,056.81	2,393	7.82	1,868	5.01
5th	Cost of Depreciation.....	116,484.03	2,429	31.97	2,115	18.36	140,131.58	2,393	39.04	1,686	25.00
	Recreation Purposes.....	326.81	2,429	.12	2,115	.02	1,084.49	2,393	.44	1,868	.02
	Gross Cost per Pupil.....	\$542,008.86	2,429	\$146.78	2,115	\$87.69	\$560,603.56	2,393	\$155.84	1,868	\$100.47
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>110,009.73</b>	<b>2,429</b>	<b>30.92</b>	<b>2,115</b>	<b>16.50</b>	<b>99,527.43</b>	<b>2,393</b>	<b>28.87</b>	<b>1,868</b>	<b>16.30</b>
	Net Cost per Pupil.....	\$431,999.13	2,429	\$115.86	2,115	\$71.19	\$461,076.13	2,393	\$126.97	1,868	\$84.17



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### CENTRAL TECHNICAL SCHOOL

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Technical Instruction. "Day and Evening Classes Combined."										
Teachers' Salaries.....	\$291,515.25	2,429	\$78.47	2,115	\$47.71	\$286,799.88	2,393	\$79.88	1,868	\$51.20
Supplies for Pupils.....	21,514.19	2,429	5.72	2,115	3.60	27,047.01	2,393	7.30	1,868	5.13
Total.....	\$313,029.44	2,429	\$84.19	2,115	\$51.31	\$313,846.89	2,393	\$87.18	1,868	\$56.33
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$30,712.42	2,429	\$8.14	2,115	\$5.17	\$30,667.94	2,393	\$8.26	1,868	\$5.83
Engineers' Salaries and Expenses.....	12,159.11	2,429	3.34	2,115	1.91	11,448.00	2,393	3.19	1,868	2.04
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	29,040.45	2,429	7.97	2,115	4.58	33,371.83	2,393	9.35	1,868	5.89
Total.....	\$71,911.98	2,429	\$19.45	2,115	\$11.66	\$75,487.77	2,393	\$20.80	1,868	\$13.76
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$2,079.06	2,429	\$ .57	2,115	\$ .33	\$355.64	2,393	\$ .10	1,868	\$ .06
Insurance.....	1,820.58	2,429	.50	2,115	.28	1,640.38	2,393	.46	1,868	.29
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$3,899.64	2,429	\$1.07	2,115	\$ .61	\$1,996.02	2,393	\$ .56	1,868	\$ .35



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### CENTRAL TECHNICAL SCHOOL

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
Cost of Administration										
N.B.—The Central Technical School's Proportion of Total General Administration is 6.1%.										
Proportion of Director of Technical Education, Salaries.....	\$11,060.14	2,429	\$3.04	2,115	\$1.74	.....	.....	.....	.....	.....
Proportion of General Administration, Salaries.....	12,542.53	2,429	3.44	2,115	1.98	\$13,055.90	2,393	\$3.64	1,868	\$2.33
Office Expenses.....	1,354.00	2,429	.37	2,115	.21	1,661.03	2,393	.46	1,868	.30
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	4,367.20	2,429	1.20	2,115	.69	4,971.59	2,393	1.39	1,868	.89
Administration Building, Proportion of Depreciation. (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	7,033.09	2,429	1.93	2,115	1.11	8,368.29	2,393	2.33	1,868	1.49
Total.....	\$36,356.96	2,429	\$9.98	2,115	\$5.73	\$28,056.81	2,393	\$7.82	1,868	\$5.01
<b>FIFTH COST OF EDUCATION</b>										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$81,816.97	2,429	\$22.45	2,115	\$12.90	\$81,422.42	2,393	\$22.68	1,868	\$14.53
Sinking Fund Charges.....	33,911.10	2,429	9.31	2,115	5.34	32,925.53	2,393	9.17	1,868	5.87
Serial Debenture Redemptions.....	755.96	2,429	.21	2,115	.12	25,783.63	2,393	7.19	1,868	4.60
Total.....	\$116,484.03	2,429	\$31.97	2,115	\$18.36	\$140,131.58	2,393	\$39.04	1,868	\$25.00
<b>Recreation Purposes:</b>										
Cadet Purposes.....	\$205.34	2,429	\$ .09	2,115	.....	\$988.20	2,393	\$ .41	1,868	.....
Gymnasium.....	121.47	2,429	.03	2,115	\$ .02	96.29	2,393	.03	1,868	\$ .02
Total.....	\$326.81	2,429	\$ .12	2,115	\$ .02	\$1,084.49	2,393	\$ .44	1,868	\$ .02

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### RIVERDALE BRANCH TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR RIVERDALE BRANCH TECHNICAL SCHOOL ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$121,782.74	727	\$116.67	430	\$85.96	\$108,438.61	666	\$111.65	361	\$94.41
2nd	Cost of Keeping Schools Open . . .	28,343.60	727	25.99	430	21.97	26,601.00	666	26.34	361	25.09
3rd	Cost of Upkeep of School Buildings	1,413.37	727	1.30	430	1.10	1,059.49	666	1.06	361	.98
4th	Cost of Administration . . . . .	13,934.10	727	12.78	430	10.80	8,779.67	666	8.79	361	8.11
5th	Cost of Depreciation . . . . .	35,368.72	727	32.43	430	27.42	36,005.51	666	36.04	361	33.25
	Recreation Purposes . . . . .	50.88	727	.05	430	.04	66.94	666	.07	361	.06
	Gross Cost per Pupil . . . . .	\$200,893.41	727	\$189.22	430	\$147.29	\$180,951.22	666	\$183.95	361	\$161.90
	Less Revenue Received from Provincial Grants, Fees, etc.	39,638.10	727	39.30	430	25.74	36,001.09	666	39.45	361	26.95
	Net Cost per Pupil . . . . .	\$161,255.31	727	\$149.92	430	\$121.55	\$144,950.13	666	\$144.50	361	\$134.95

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### RIVERDALE BRANCH TECHNICAL SCHOOL

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Teachers' Salaries.....	\$111,946.50	727	\$107.94	430	\$77.85	\$98,993.24	666	\$102.56	361	\$85.02
Supplies for Pupils.....	9,836.24	727	8.73	430	8.11	9,445.37	666	9.09	361	9.39
Total.....	\$121,782.74	727	\$116.67	430	\$85.96	\$108,438.61	666	\$111.65	361	\$94.41
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$10,593.74	727	\$9.71	430	\$8.21	\$10,329.26	666	\$10.34	361	\$9.54
Engineers' Salaries and Expenses.....	5,887.52	727	5.40	430	4.56	5,656.67	666	5.66	361	5.22
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	11,862.34	727	10.88	430	9.20	10,615.07	666	10.34	361	10.33
Total.....	\$28,343.60	727	\$25.99	430	\$21.97	\$26,601.00	666	\$26.34	361	\$25.09
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$540.25	727	\$ .50	430	\$ .42	\$186.05	666	\$ .19	361	\$ .17
Insurance.....	873.12	727	.80	430	.68	873.44	666	.87	361	.81
Depreciation (See Fifth Cost).....										
Total.....	\$1,413.37	727	\$1.30	430	\$1.10	\$1,059.49	666	\$1.06	361	\$ .98



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### RIVERDALE BRANCH TECHNICAL SCHOOL

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration:</b>										
N.B.—The Riverdale Technical School's Proportion of total General Administration is 2.3%.										
Proportion of Director of Technical Education Salaries.....	\$4,308.20	727	\$3.95	430	\$3.34					
Proportion of General Administration Salaries.....	4,729.15	727	4.34	430	3.67	\$4,017.19	666	\$4.02	361	\$3.71
Office Expenses.....	510.53	727	.47	430	.39	511.09	666	.51	361	.47
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	1,646.65	727	1.51	430	1.28	1,529.72	666	1.53	361	1.41
Administration Building, Proportion of Depreciation (See Fifth Cost).....										
Bank Interest.....										
Tax Collection Charges.....	2,739.57	727	2.51	430	2.12	2,721.67	666	2.73	361	2.52
Total.....	\$13,934.10	727	\$12.78	430	\$10.80	\$8,779.67	666	\$8.79	361	\$8.11
<b>FIFTH COST OF EDUCATION:</b>										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$24,161.62	727	\$22.16	430	\$18.73	\$24,852.33	666	\$24.88	361	\$22.95
Sinking Fund Charges.....	1,869.68	727	1.71	430	1.45	1,817.93	666	1.82	361	1.68
Serial Debenture Redemptions.....	9,337.42	727	8.56	430	7.24	9,335.25	666	9.34	361	8.62
Total.....	\$35,368.72	727	\$32.43	430	\$27.42	\$36,005.51	666	\$36.04	361	\$33.25
<b>Recreation Purposes:</b>										
Gymnasium.....	\$50.88	727	\$ .05	430	\$ .04	\$66.94	666	\$ .07	361	\$ .06
Total.....	\$50.88	727	\$ .05	430	\$ .04	\$66.94	666	\$ .07	361	\$ .06



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### SPECIAL AUXILIARY CLASSES AT

JUNIOR VOCATIONAL SCHOOL FOR BOYS, AND EDITH L. GROVES SCHOOL FOR GIRLS

(OPERATED UNDER THE SUPERVISION OF THE DIRECTOR OF TECHNICAL EDUCATION  
AND ADVISORY INDUSTRIAL COMMITTEE)

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
N.B.—The Auxiliary Classes' Proportion of Total General Administration is 1%.										
Salaries.....	\$57,280.87	413	\$138.69	.....		\$46,014.69	317	\$145.16	.....	.....
Supplies.....	3,557.07	413	8.61	.....		2,827.28	317	8.92	.....	.....
Caretaking Expenses, etc. ....	16,007.98	413	38.76	.....		10,390.95	317	32.78	.....	.....
Repairs and Upkeep.....	4,525.15	413	10.96	.....		9,029.25	317	28.48	.....	.....
Cost of Administration.....	6,777.17	413	16.41	.....		4,086.04	317	12.89	.....	.....
Gross Cost per Pupil.....	\$88,148.24	413	\$213.43	.....		\$72,348.21	317	\$228.23	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	22,449.01	413	54.35	.....		19,716.74	317	62.20	.....	.....
Net Cost per Pupil.....	\$65,699.23	413	\$159.08	.....		\$52,631.47	317	\$166.03	.....	.....

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### COMMERCIAL EDUCATION

#### SUMMARY OF TOTALS FOR ALL COMMERCIAL SCHOOLS

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$323,869.16	3,229	\$91.20	1,108	\$26.52	\$273,825.24	2,850	\$86.18	1,020	\$27.65
2nd	Cost of Keeping Schools Open . . .	43,454.23	3,229	11.74	1,108	5.01	40,037.39	2,850	12.10	1,020	5.46
3rd	Cost of Upkeep of School Buildings	17,958.74	3,229	5.19	1,108	1.09	14,610.71	2,850	4.72	1,020	1.15
4th	Cost of Administration . . . . .	22,552.92	3,229	6.52	1,108	1.36	21,219.01	2,850	6.85	1,020	1.66
5th	Cost of Depreciation . . . . .	73,856.89	3,229	21.35	1,108	4.43	65,207.34	2,850	21.05	1,020	5.11
	Recreation Purposes . . . . .	1,043.83	3,229	.30	1,108	.05	1,884.55	2,850	.63	1,020	.07
	Gross Cost per Pupil . . . . .	\$482,735.77	3,229	\$136.30	1,108	\$38.46	\$416,784.24	2,850	\$131.53	1,020	\$41.10
	Less Revenue Received from Provincial Grants, Fees, etc.	91,473.94	3,229	23.94	1,108	12.79	86,106.77	2,850	25.85	1,020	12.20
	Net Cost per Pupil . . . . .	\$391,261.83	3,229	\$112.36	1,108	\$25.67	\$330,677.47	2,850	\$105.68	1,020	\$28.90

UNIT COST OF EDUCATION

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MEMO *RE* CENTRAL HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 2,197 means that the equivalent of 2,197 pupils attended the Central High School of Commerce Day Sessions for  $5\frac{1}{2}$  hours for the 200 teaching days of the calendar year.

The actual attendance of 500 pupils in the Evening Classes means that the equivalent of 500 pupils attended the Evening Classes at every Session, in every period, for every Class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Classes teaching hours for the year, i.e.,  $200 \times 5\frac{1}{2}$  makes a total for teaching hours of 1,100 during which 67 rooms were used, making a total of 73,700 teaching hours.

The total Evening Class teaching hours (one evening Session being two hours) are made up as follows:

- 24 evenings, Mondays, using 29 rooms.
- 24 evenings, Tuesdays, using 26 rooms.
- 26 evenings, Wednesdays, using 27 rooms.
- 24 evenings, Thursdays, using 26 rooms.
- 22 evenings, Fridays, using 7 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 5,600 teaching hours.

This means that for Day and Evening Classes, i.e.,  $73,700 + 5,600$  we have a total of 79,300 hours on a per room basis.

The ratio of these two items to the total is approximately 93 per cent. and 7 per cent., respectively, and this proportion has been used in the division of expenses in the Central High School of Commerce Statement immediately following herewith.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### CENTRAL HIGH SCHOOL OF COMMERCE

#### SUMMARY OF TOTALS FOR CENTRAL HIGH SCHOOL OF COMMERCE ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$216,907.02	2,197	\$89.77	500	\$39.37	\$196,066.31	2,026	\$87.19	480	\$40.43
2nd	Cost of Keeping Schools Open . . .	29,377.69	2,197	11.63	500	7.67	29,414.24	2,026	12.54	480	8.36
3rd	Cost of Upkeep of School Buildings	12,393.79	2,197	5.25	500	1.73	12,039.98	2,026	5.47	480	2.01
4th	Cost of Administration . . . . .	15,058.73	2,197	6.37	500	2.11	14,954.83	2,026	6.79	480	2.49
5th	Cost of Depreciation . . . . .	47,143.29	2,197	19.96	500	6.60	46,398.23	2,026	21.07	480	7.73
	Recreation Purposes . . . . .	291.04	2,197	.12	500	.04	196.84	2,026	.09	480	.03
	Gross Cost per Pupil . . . . .	\$321,171.56	2,197	\$133.10	500	\$57.52	\$299,070.43	2,026	\$133.15	480	\$61.05
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>61,611.27</b>	<b>2,197</b>	<b>23.89</b>	<b>500</b>	<b>18.25</b>	<b>62,795.26</b>	<b>2,026</b>	<b>27.06</b>	<b>480</b>	<b>16.62</b>
	Net Cost per Pupil . . . . .	\$259,560.29	2,197	\$109.21	500	\$39.27	\$236,275.17	2,026	\$106.09	480	\$44.43



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

CENTRAL HIGH SCHOOL OF COMMERCE

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Ordinary Instruction:</b>										
Teachers' Salaries.....	\$193,506.25	2,197	\$88.08	.....	.....	\$173,268.57	2,026	\$85.52	.....	.....
Supplies for Pupils.....	3,715.14	2,197	1.69	.....	.....	3,391.33	2,026	1.67	.....	.....
Total.....	\$197,221.39	2,197	\$89.77	.....	.....	\$176,659.90	2,026	\$87.19	.....	.....
<b>Additional Instruction:</b>										
Night School and Branches.....	\$19,685.63	.....	.....	500	\$39.37	\$19,406.41	.....	.....	480	\$40.43
Total.....	\$19,685.63	.....	.....	500	\$39.37	\$19,406.41	.....	.....	480	\$40.43
Total.....	\$216,907.02	2,197	\$89.77	500	\$39.37	\$196,066.31	2,026	\$87.19	480	\$40.43
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$14,641.14	2,197	\$5.39	500	\$5.61	\$13,872.93	2,026	\$5.48	480	\$5.76
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	14,736.55	2,197	6.24	500	2.06	15,541.31	2,026	7.06	480	2.60
Total.....	\$29,377.69	2,197	\$11.63	500	\$7.67	\$29,414.24	2,026	\$12.54	480	\$8.36
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$11,683.99	2,197	\$4.95	500	\$1.63	\$11,353.90	2,026	\$5.16	480	\$1.89
Insurance.....	709.80	2,197	.30	500	.10	686.08	2,026	.31	480	.12
Depreciation (See Fifth Cost).....										
Total.....	\$12,393.79	2,197	\$5.25	500	\$1.73	\$12,039.98	2,026	\$5.47	480	\$2.01

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

CENTRAL HIGH SCHOOL OF COMMERCE

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration</b>										
N.B.—The Proportion of Total General Administration Expense Chargeable to Central High School of Commerce is 3.6%.										
Central High School of Commerce Proportion of General Administration										
Salaries.....	\$7,402.15	2,197	\$3.13	500	\$1.04	\$7,030.10	2,026	\$3.19	480	\$1.17
Office Expenses.....	799.08	2,197	.34	500	.11	894.40	2,026	.41	480	.15
Administration Building Upkeep, Transportation and Sundry Expenses.....	2,577.36	2,197	1.09	500	.36	2,677.00	2,026	1.21	480	.45
Bank Interest.....										
Tax Collection Charges.....	4,280.14	2,197	1.81	500	.60	4,353.33	2,026	1.98	480	.72
Total.....	\$15,058.73	2,197	\$6.37	500	\$2.11	\$14,954.83	2,026	\$6.79	480	\$2.49
<b>FIFTH COST OF EDUCATION:</b>										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$35,200.73	2,197	\$14.90	500	\$4.93	\$35,620.80	2,026	\$16.18	480	\$5.94
Sinking Fund Charges.....	6,639.95	2,197	2.81	500	.93	6,441.75	2,026	2.92	480	1.07
Serial Debenture Redemptions.....	5,302.61	2,197	2.25	500	.74	4,335.68	2,026	1.97	480	.72
Total.....	\$47,143.29	2,197	19.96	500	\$6.60	\$46,398.23	2,026	\$21.07	480	\$7.73
<b>Recreation Purposes:</b>										
Cadet Purposes.....										
Gymnasium.....	\$291.04	2,197	\$ .12	500	\$ .04	\$196.84	2,026	\$ .09	480	\$ .03
Total.....	\$291.04	2,197	\$ .12	500	\$ .04	\$196.84	2,026	\$ .09	480	\$ .03

UNIT COST OF EDUCATION

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MEMO *RE* EASTERN HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 1,032 means that the equivalent of 1,032 pupils attended the Eastern High School of Commerce Day Sessions for  $5\frac{1}{2}$  hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 608 pupils in the Evening Classes means that the equivalent of 608 pupils attended the Evening Classes at every Session, in every period, for every Class connected with the Eastern Commercial Evening Classes.

The total Day Classes teaching hours for the year, i.e.,  $200 \times 5\frac{1}{2}$  makes a total for teaching hours of 1,100 during which 38 rooms were used, making a total of 41,800 teaching hours.

The total Evening Class teaching hours (one evening session being two hours) are made up as follows:

51 evenings, using 14 rooms.

9 evenings, using 17 rooms.

14 evenings, using 16 rooms.

24 evenings, using 15 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 2,902 teaching hours.

This means that for Day and Evening Classes, i.e.,  $41,800 + 2,902$  we have a total of 44,702 hours on a per room basis.

The ratio of these two items to the total is approximately 94 per cent. and 6 per cent., respectively, and this proportion has been used in the division of expenses in the Eastern High School of Commerce Statement immediately following herewith.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### EASTERN HIGH SCHOOL OF COMMERCE

#### SUMMARY OF TOTALS FOR EASTERN HIGH SCHOOL OF COMMERCE ONLY

#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$106,962.14	1,032	\$94.24	608	\$15.96	\$77,758.93	824	\$83.69	540	\$16.29
2nd	Cost of Keeping Schools Open . . .	14,076.54	1,032	11.97	608	2.83	10,623.15	824	11.01	540	2.87
3rd	Cost of Upkeep of School Buildings	5,564.95	1,032	5.07	608	.55	2,570.73	824	2.87	540	.38
4th	Cost of Administration . . . . .	7,494.19	1,032	6.83	608	.74	6,264.18	824	6.99	540	.93
5th	Cost of Depreciation . . . . .	26,713.60	1,032	24.33	608	2.64	18,809.11	824	21.00	540	2.79
	Recreation Purposes . . . . .	752.79	1,032	.70	608	.06	1,687.71	824	1.98	540	.11
	Gross Cost per Pupil . . . . .	\$161,564.21	1,032	\$143.14	608	\$22.78	\$117,713.81	824	\$127.54	540	\$23.37
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>29,862.67</b>	<b>1,032</b>	<b>24.05</b>	<b>608</b>	<b>8.30</b>	<b>23,311.51</b>	<b>824</b>	<b>22.87</b>	<b>540</b>	<b>8.27</b>
	Net Cost per Pupil . . . . .	\$131,701.54	1,032	\$119.09	608	\$14.48	\$94,402.30	824	\$104.67	540	\$15.10



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

EASTERN HIGH SCHOOL OF COMMERCE

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Teachers' Salaries.....	\$93,371.75	1,032	\$90.47	.....	.....	\$66,807.45	824	\$81.08	.....	.....
Supplies for Pupils.....	3,887.29	1,032	3.77	.....	.....	2,155.33	824	2.61	.....	.....
Total.....	\$97,259.04	1,032	\$94.24	.....	.....	\$68,962.78	824	\$83.69	.....	.....
Additional Instruction:										
Night School.....	\$9,703.10	.....	.....	608	\$15.96	\$8,796.15	.....	.....	540	\$16.29
Total.....	\$9,703.10	.....	.....	608	\$15.96	\$8,796.15	.....	.....	540	\$16.29
Total.....	\$106,962.14	1,032	\$94.24	608	\$15.96	\$77,758.93	824	\$83.69	540	\$16.29
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$7,961.08	1,032	\$6.40	608	\$2.23	\$5,907.39	824	\$5.74	540	\$2.18
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	6,115.46	1,032	5.57	608	.60	4,715.76	824	5.27	540	.69
Total.....	\$14,076.54	1,032	\$11.97	608	\$2.83	\$10,623.15	824	\$11.01	540	\$2.87
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$5,280.18	1,032	\$4.81	608	\$ .52	\$2,374.53	824	\$2.65	540	\$ .35
Insurance.....	284.77	1,032	.26	608	.03	196.20	824	.22	540	.03
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$5,564.95	1,032	\$5.07	608	\$ .55	\$2,570.73	824	\$2.87	540	\$ .38

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

EASTERN HIGH SCHOOL OF COMMERCE

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration:</b>										
<b>N.B.—The Proportion of Total General Administration Expense Chargeable to Eastern High School of Commerce is 1.8%.</b>										
Eastern High School of Commerce Proportion of General Administration										
Salaries.....	\$3,701.08	1,032	\$3.37	608	\$ .36	\$3,012.90	824	\$3.36	540	\$ .45
Office Expenses.....	399.54	1,032	.37	608	.04	383.32	824	.43	540	.06
Administration Building Upkeep, Transportation and Sundry Expenses.....	1,288.68	1,032	1.17	608	.13	1,147.29	824	1.28	540	.17
Bank Interest.....										
Tax Collection Charges.....	2,104.89	1,032	1.92	608	.21	1,720.67	824	1.92	540	.25
<b>Total.....</b>	<b>\$7,494.19</b>	<b>1,032</b>	<b>\$6.83</b>	<b>608</b>	<b>\$ .74</b>	<b>\$6,264.18</b>	<b>824</b>	<b>\$6.99</b>	<b>540</b>	<b>\$ .93</b>
<b>FIFTH COST OF EDUCATION:</b>										
<b>N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.</b>										
Debenture Interest.....	\$21,664.85	1,032	\$19.73	608	\$2.14	\$15,200.39	824	\$16.97	540	\$2.25
Sinking Fund Charges.....	17.85	1,032	.02	608	.....	14.45	824	.02	540	.01
Serial Debenture Redemptions.....	5,030.90	1,032	4.58	608	.50	3,594.27	824	4.01	540	.53
<b>Total.....</b>	<b>\$26,713.60</b>	<b>1,032</b>	<b>\$24.33</b>	<b>608</b>	<b>\$2.64</b>	<b>\$18,809.11</b>	<b>824</b>	<b>\$21.00</b>	<b>540</b>	<b>\$2.79</b>
<b>Recreation Purposes:</b>										
Cadet Purposes.....	\$147.03	1,032	\$ .15	608	.....	\$949.16	824	\$1.15	540	.....
Gymnasium.....	605.76	1,032	.55	608	\$ .06	738.55	824	.83	540	\$ .11
<b>Total.....</b>	<b>\$752.79</b>	<b>1,032</b>	<b>\$ .70</b>	<b>608</b>	<b>\$ .06</b>	<b>\$1,687.71</b>	<b>824</b>	<b>\$1.98</b>	<b>540</b>	<b>\$ .11</b>

## FOREWORD

*RE*

“PER PUPIL COSTS FOR EACH SCHOOL”

**BASED ON AVERAGE ACTUAL DAILY ATTENDANCE**

As per instructions of the Board a schedule has been prepared setting out the “Per Pupil Costs for Each School.” This schedule is appended herewith.

The difference in costs at various schools is considerable and there should be some bona fide reason for these fluctuations.

If the information contained in this schedule is used to the fullest advantage the result should be a very considerable saving in expense to the Board by having the whole of the School System operating in proper relations one to the other.

If there is extravagance at a school it should be checked, and if, on the other hand, the service at another school is for any reason being starved it should be brought up to standard.

The statistics submitted should be of assistance in helping to bring about this desirable situation.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1927

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1	Adam Beck.....	373	11,819.37	475.26	1,027.70	13,322.33	35.72	3,619.89	9.70	1,103.03	2.96	1,715.99	4.60	5,618.56	15.06	25,379.80	68.04
2	Alexander Muir.....	872	45,569.93	1,111.06	1,381.57	48,062.56	55.12	6,492.62	7.45	972.49	1.12	4,011.64	4.60	13,135.08	15.06	72,674.39	83.34
3	Alexandra Ind'l.....	36	1,286.25	45.87	79.30	1,411.42	39.21					165.62	4.60	542.27	15.06	2,119.31	58.87
4	Allan.....	37	2,272.75	47.14	41.25	2,361.14	63.81	1,199.03	32.41	171.52	4.64	170.22	4.60	557.34	15.06	4,459.25	120.52
5	Allenby.....	81	3,919.50	103.23	290.57	4,313.30	53.25	2,129.24	26.29	2,172.47	26.82	372.72	4.60	1,220.54	15.06	10,208.27	126.02
6	Annette Street.....	767	44,644.66	977.27	1,369.17	46,991.10	61.27	6,801.78	8.87	2,568.20	3.35	3,528.59	4.60	11,553.45	15.06	71,443.12	93.15
7	Balmby Beach.....	583	25,294.35	742.83	985.34	27,022.52	46.35	4,028.85	6.91	2,719.37	4.66	2,682.10	4.60	8,781.83	15.06	45,234.67	77.59
8	Bedford Park.....	863	43,609.98	1,099.59	1,661.27	46,370.84	53.73	6,236.68	7.23	1,141.05	1.32	3,970.24	4.60	12,999.52	15.06	70,718.33	81.94
9	Bolton Avenue.....	411	22,393.25	523.67	722.73	23,639.65	57.52	3,614.60	8.79	973.51	2.37	1,890.81	4.60	6,190.96	15.06	36,309.53	88.34
10	Bowmore Road.....	649	26,924.17	826.92	1,195.85	28,946.94	44.60	5,474.29	8.43	1,716.45	2.64	2,985.73	4.60	9,776.00	15.06	48,899.41	75.35
11	Brant Street.....	302	16,959.21	384.80	553.42	17,897.43	59.26	3,189.28	10.56	719.18	2.38	1,389.35	4.60	4,549.08	15.06	27,744.32	91.87
12	Brock Avenue.....	624	36,890.42	795.07	915.57	38,601.06	61.86	5,898.11	9.45	8,995.45	14.42	2,870.72	4.60	9,399.42	15.06	65,764.75	105.39
13	Brown.....	861	48,352.79	1,097.04	1,558.04	51,007.87	59.24	7,791.47	9.05	1,540.82	1.79	3,961.03	4.60	12,969.39	15.06	77,270.59	89.75
14	Bruce.....	571	25,354.50	716.07	957.59	27,028.16	48.09	5,196.82	9.25	1,193.81	2.12	2,585.48	4.60	8,465.50	15.06	44,469.77	79.13
15	Carlton.....	1,049	50,589.44	1,336.58	1,601.35	53,527.37	51.03	8,579.60	8.18	5,976.33	5.70	4,825.93	4.60	15,801.27	15.06	88,710.50	84.57
16	Children's Shelter	12	1,590.00	15.29	86.18	1,691.47	140.96					55.20	4.60	180.76	15.06	1,927.43	160.62
17	Church Street.....	421	23,427.47	536.42	710.96	24,674.85	58.61	4,360.50	10.36	1,090.68	2.59	1,936.81	4.60	6,341.59	15.06	38,404.43	91.22
18	Clinton Street.....	926	48,803.20	1,179.86	1,236.06	51,219.12	55.31	8,246.02	8.90	1,898.85	2.05	4,260.07	4.60	13,948.50	15.06	79,572.56	85.93
19	Coleman Avenue.....	217	14,950.25	272.67	455.74	15,678.66	73.26	2,827.39	13.21	1,311.32	6.13	984.51	4.60	3,223.52	15.06	24,025.40	112.27
20	Cottingham St.....	314	19,371.78	400.08	490.77	20,262.63	64.53	3,718.17	11.84	648.94	2.07	1,444.56	4.60	4,729.83	15.06	30,804.13	98.10
21	Davisville.....	475	25,616.57	605.22	906.56	27,128.35	57.11	4,398.70	9.26	2,872.46	6.05	2,185.24	4.60	7,155.00	15.06	43,739.75	92.08
22	Deer Park.....	387	19,873.22	493.09	567.86	20,934.17	54.09	4,355.27	11.25	1,496.73	3.87	1,780.39	4.60	5,829.45	15.06	34,396.01	88.88
23	Dewson.....	899	53,260.56	1,145.46	1,636.30	56,042.32	62.34	6,656.16	7.40	1,019.13	1.13	4,135.86	4.60	13,541.79	15.06	81,395.26	90.54
24	Dovercourt.....	830	43,057.74	1,057.54	1,465.38	45,580.66	54.92	6,592.09	7.94	7,366.89	8.88	3,818.42	4.60	12,502.43	15.06	75,860.49	91.40
25	Dufferin.....	893	42,604.73	1,137.80	1,738.12	45,480.65	50.93	5,996.82	6.72	2,670.62	2.99	4,108.25	4.60	13,451.41	15.06	71,707.75	80.30
26	Duke of Con'ght.....	1,123	53,666.40	1,430.86	2,242.38	57,339.64	51.06	9,214.13	8.20	6,324.71	5.63	5,166.37	4.60	16,915.94	15.06	94,960.79	84.56
27	Duke Street.....	297	16,781.83	378.42	681.77	17,842.02	60.07	3,725.31	12.54	933.08	3.14	1,366.35	4.60	4,473.76	15.06	28,340.52	95.42
28	Earl Beatty.....	604	25,572.00	769.58	847.79	27,189.37	45.02	4,822.81	7.98	3,184.67	5.27	2,778.71	4.60	9,098.15	15.06	47,073.71	77.94
29	Earl Haig.....	827	35,248.96	1,053.72	1,335.82	37,638.50	45.51	6,159.80	7.45	2,046.60	2.47	3,804.62	4.60	12,457.24	15.06	62,106.96	75.10
30	Earl Grey.....	1,000	55,171.61	1,274.15	2,160.58	58,606.34	58.61	8,868.03	8.87	2,359.87	2.36	4,600.51	4.60	15,063.17	15.06	89,497.92	89.50
31	Earslcourt.....	911	51,100.33	1,160.75	1,672.95	53,934.03	59.20	7,283.83	8.00	3,187.50	3.50	4,191.06	4.60	13,722.55	15.06	82,318.97	90.36
32	Eglinton.....	774	37,833.81	986.18	1,836.74	40,656.73	52.53	6,272.47	8.10	2,441.08	3.15	3,560.79	4.60	11,658.89	15.06	64,589.96	83.45
33	Essex.....	1,254	64,094.70	1,597.78	1,890.83	67,583.31	53.89	17,094.23	8.85	5,553.12	4.43	5,769.04	4.60	18,889.22	15.06	108,888.92	86.83
34	Fern Avenue.....	1,116	55,227.13	1,421.95	1,927.87	58,576.95	52.49	8,382.07	7.51	2,425.21	2.17	5,134.17	4.60	16,810.50	15.06	91,328.90	81.84
35	Frankland.....	1,123	56,761.00	1,430.87	1,965.30	60,157.17	53.57	8,745.43	7.79	5,985.75	5.33	5,166.37	4.60	16,915.94	15.06	96,970.66	86.35
36	George Street.....	294	14,887.17	374.60	478.93	15,740.70	53.54	2,950.51	10.04	1,021.89	3.47	1,352.55	4.60	4,428.57	15.06	25,494.22	86.72
37	Gledhill Avenue.....	954	48,212.74	1,215.54	1,405.92	50,834.20	53.29	8,237.09	8.63	2,809.09	2.94	4,388.88	4.60	14,370.27	15.06	80,639.53	84.53
38	Givens.....	1,307	61,996.30	1,665.30	2,602.75	66,264.35	50.69	9,371.96	7.17	2,525.95	1.93	6,012.86	4.60	19,687.57	15.06	103,862.69	79.47
39	Grace.....	702	37,816.91	894.45	860.40	39,571.76	56.37	5,499.47	7.83	4,800.62	6.84	3,229.56	4.60	10,574.35	15.06	63,675.76	90.71
40	Hester How.....	432	24,457.65	550.43	361.51	25,369.59	58.73	3,601.50	8.34	1,924.21	4.45	1,987.42	4.60	6,507.29	15.06	39,390.01	91.18



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1927

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Super-vision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruc-tion.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, of School Plant, Re-pairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Ad-ministration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
41	Hillcrest.....	596	37,128.50	759.39	1,435.19	39,323.08	65.98	6,986.58	11.72	2,090.33	3.51	2,741.90	4.60	8,977.65	15.06	60,119.54	100.87
42	Hodgson.....	803	32,006.57	1,023.14	1,212.08	34,241.79	42.64	5,643.05	7.03	2,669.95	3.32	3,694.21	4.60	12,095.73	15.06	58,344.73	72.66
43	Howard.....	771	43,138.87	982.37	1,290.16	45,411.40	58.90	6,641.44	8.61	1,812.10	2.35	3,546.99	4.60	11,613.71	15.06	69,025.64	89.52
44	Hughes.....	727	33,599.27	926.30	1,958.27	36,483.84	50.18	6,108.78	8.40	2,701.84	3.72	3,344.57	4.60	10,950.93	15.06	59,589.96	81.97
45	Huron Street....	802	50,718.53	1,021.86	1,388.00	53,128.39	66.24	8,445.05	10.53	36,283.43	45.24	3,689.61	4.60	12,080.67	15.06	113,627.15	141.68
46	Island.....	29	1,556.45	36.95	69.31	1,662.71	57.33	1,426.59	49.19	878.72	30.30	133.41	4.60	436.83	15.06	4,538.26	156.49
47	Jesse Ketchum...	918	50,523.65	1,169.66	1,811.80	53,505.11	58.28	9,809.93	10.69	2,778.09	3.03	4,223.27	4.60	13,827.99	15.06	84,144.39	91.66
48	John Fisher.....	855	36,900.05	6,089.40	1,089.40	39,047.75	45.67	5,884.56	6.88	2,644.44	3.09	3,933.43	4.60	12,879.01	15.06	64,389.19	75.31
49	J. R. Robertson...	539	24,937.36	686.76	948.70	26,572.82	49.30	4,873.40	9.04	2,744.84	5.09	2,479.67	4.60	8,119.05	15.06	44,789.78	83.10
50	John Wanless....	259	11,180.09	296.87	864.26	12,341.22	52.97	2,991.57	12.84	1,170.46	5.02	1,071.92	4.60	3,509.72	15.06	21,084.80	90.49
51	Keele Street.....	814	42,191.49	1,037.15	1,627.91	44,856.55	55.11	7,556.27	9.28	1,925.18	2.37	3,744.81	4.60	12,261.42	15.06	70,344.23	86.42
52	Kent.....	946	56,678.20	1,205.34	2,123.81	60,007.36	63.43	10,303.87	10.89	7,954.57	8.41	4,352.08	4.60	14,249.76	15.06	96,867.63	102.40
53	Kew Beach.....	636	33,641.30	810.35	1,068.62	35,520.27	55.85	5,045.58	7.93	2,578.79	4.05	2,925.92	4.60	9,580.18	15.06	55,650.74	87.50
54	Kimberley.....	685	41,195.43	872.79	1,451.08	43,519.30	63.53	6,059.77	8.85	2,697.11	3.94	3,151.35	4.60	10,318.27	15.06	65,745.80	95.98
55	Kitchener.....	625	31,209.70	796.34	840.90	32,846.94	52.56	6,252.10	10.00	1,740.39	2.78	2,875.31	4.60	9,414.48	15.06	53,129.22	85.01
56	King Edward....	1,029	55,538.64	1,311.10	1,899.10	58,748.84	57.09	8,378.13	8.14	6,166.93	5.99	4,733.92	4.60	15,500.00	15.06	93,527.82	90.89
57	C. G. Fraser.....	1,224	67,283.77	1,559.56	2,385.49	71,228.82	58.19	10,054.01	8.21	5,665.78	4.63	5,631.02	4.60	18,437.32	15.06	111,016.95	90.70
58	General Mercer...	649	27,560.88	767.04	1,282.52	29,610.44	49.19	5,479.88	9.10	1,979.60	3.29	2,769.51	4.60	9,068.03	15.06	48,907.46	81.24
59	Lansdowne.....	854	45,511.27	1,088.12	1,371.28	47,970.67	56.17	7,045.81	8.25	1,956.18	2.29	3,928.83	4.60	12,863.95	15.06	73,765.44	86.38
60	Lawrence Park...	31	1,623.50	31.85	116.41	1,771.76	70.87	1,628.63	65.14	3,680.79	147.23	115.01	4.60	376.58	15.06	7,572.77	302.91
61	Lee.....	32	4,720.00	40.77	120.64	4,881.41	152.54	1,487.73	46.49	238.10	7.44	147.22	4.60	482.03	15.06	7,236.49	226.14
62	Leslie.....	1,025	48,641.17	1,306.00	1,301.72	51,248.89	50.00	7,341.67	7.16	2,475.86	2.42	4,715.52	4.60	15,439.75	15.06	81,221.69	79.24
63	Maurice Cody....	119	1,089.50	61.16	181.86	1,332.52	27.76	844.92	17.60	5,627.08	117.23	220.82	4.00	723.03	15.06	8,748.37	182.26
64	McCaul.....	400	21,766.55	509.65	550.58	22,826.78	57.07	3,517.52	8.79	273.62	.68	1,840.20	4.60	6,025.27	15.06	34,483.39	86.21
65	McMurrich.....	1,071	53,315.22	1,364.61	1,315.19	55,995.02	52.28	8,028.71	7.50	2,275.85	2.12	4,927.14	4.60	16,132.66	15.06	87,359.38	81.57
66	Morse.....	676	35,289.15	861.32	846.78	36,997.25	54.73	5,342.19	7.90	4,374.85	6.47	3,109.94	4.60	10,182.70	15.06	60,006.93	88.77
67	Niagara Street...	741	39,996.72	944.14	1,174.19	42,115.05	56.84	5,573.08	7.52	1,382.89	1.87	3,408.97	4.60	11,161.81	15.06	63,641.80	85.89
68	Norway.....	1,023	48,107.99	1,303.45	2,383.82	51,795.26	50.63	7,719.95	7.55	4,224.60	4.13	4,706.32	4.60	15,409.62	15.06	83,855.95	81.97
69	Ogden.....	1,001	60,781.97	1,275.42	2,498.19	64,555.58	64.49	8,917.42	8.91	2,385.97	2.38	4,605.11	4.60	15,078.24	15.06	95,542.32	95.45
70	Orde Street.....	644	39,398.63	820.56	934.37	41,153.56	63.90	8,436.34	13.10	1,623.74	2.52	2,962.73	4.60	9,700.68	15.06	63,877.05	99.19
71	Palmerston Ave..	940	53,024.22	1,197.70	1,509.86	55,731.78	59.29	8,424.29	8.96	2,533.21	2.69	4,324.48	4.60	14,159.38	15.06	85,173.14	90.61
72	Pape Avenue....	725	33,887.25	923.76	1,026.44	35,837.45	49.43	5,324.90	7.34	9,495.14	13.10	3,335.37	4.60	10,920.80	15.06	64,913.66	89.54
73	Park.....	1,360	65,763.50	1,732.84	2,093.64	69,589.98	51.17	10,084.59	7.42	4,866.41	3.58	6,256.69	4.60	20,485.91	15.06	111,283.58	81.83
74	Parkdale.....	651	35,583.00	829.47	1,398.24	37,810.71	58.08	5,559.49	8.54	9,238.22	14.19	2,994.93	4.60	9,806.12	15.06	65,409.47	100.48
75	Pauline.....	722	37,007.11	919.93	922.79	38,849.83	53.81	4,994.14	6.92	1,248.57	1.73	3,321.57	4.60	10,875.61	15.06	59,289.72	82.12
76	Perth.....	1,239	64,054.70	1,578.67	2,204.06	67,837.43	54.75	10,534.09	8.50	4,594.85	3.71	5,700.03	4.60	18,663.27	15.06	107,329.67	86.63
77	Pyne.....	221	15,978.19	281.59	319.51	16,579.29	75.02	2,103.44	9.52	3,130.76	14.17	1,016.71	4.60	3,328.96	15.06	26,159.16	118.37
78	Queen Alexandra.	1,058	65,518.05	1,348.05	1,778.22	68,644.32	64.88	10,127.69	9.57	2,236.33	2.11	4,867.34	4.60	15,936.84	15.06	101,812.52	96.23
79	Queen Mary.....	15	992.00	19.11	104.05	1,115.16	74.34	.....	.....	.....	.....	69.00	4.60	225.95	15.06	1,410.11	94.01
80	Queen Victoria...	771	44,379.64	982.37	1,818.71	47,180.72	61.19	6,403.53	8.31	2,965.88	3.85	3,546.99	4.60	11,613.71	15.06	71,710.83	93.01



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar Year 1927

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School.	Average Actual Daily Attendance: Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance, of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
81	Regal Road.....	1,264	55,491.20	1,610.53	1,813.17	58,914.90	46.61	8,319.03	6.58	2,896.76	2.29	5,815.04	4.60	19,039.85	15.06	94,985.58	75.15
82	Roden.....	1,190	55,984.82	1,516.23	1,321.86	58,822.91	49.43	9,033.25	7.59	2,172.67	1.83	5,474.60	4.60	17,925.17	15.06	93,428.60	78.51
83	Rose Avenue.....	612	29,407.82	779.78	961.87	31,149.47	50.90	5,724.21	9.35	2,569.37	4.20	2,815.51	4.60	9,218.66	15.06	51,477.22	84.11
84	Rosedale.....	242	17,263.25	308.34	257.38	17,828.97	73.67	3,695.64	15.27	882.80	3.65	1,113.32	4.60	3,645.29	15.06	27,166.02	112.26
85	Runnymede Road	1,342	59,898.30	1,709.90	2,695.46	64,303.66	47.92	10,265.06	7.65	3,741.38	2.79	6,173.88	4.60	20,214.78	15.06	104,698.76	78.02
86	Ryerson.....	1,319	68,696.17	1,680.60	2,779.24	73,156.01	55.46	10,965.74	8.31	5,685.04	4.31	6,068.07	4.60	19,868.32	15.06	115,743.18	87.75
87	Sackville.....	263	13,724.50	335.10	393.11	14,452.71	54.95	2,909.73	11.06	499.83	1.90	1,209.93	4.60	3,961.61	15.06	23,033.81	87.58
88	Shirley Street....	520	28,236.93	662.56	835.75	29,735.24	57.18	4,764.50	9.16	2,331.52	4.48	2,392.26	4.60	7,832.85	15.06	47,056.37	90.49
89	St. Clair Avenue.	288	14,808.49	366.95	666.12	15,841.56	55.01	4,901.05	17.02	2,331.63	8.10	1,324.95	4.60	4,338.19	15.06	28,737.38	99.78
90	Strathcona.....	513	28,429.60	653.64	725.20	29,808.44	58.11	4,697.39	9.16	3,820.37	7.45	2,360.06	4.60	7,727.41	15.06	48,413.67	94.37
91	Victoria Street...	171	14,365.25	217.88	498.67	15,081.80	88.19	3,187.06	18.63	711.08	4.16	786.68	4.60	2,575.80	15.06	22,342.42	130.66
92	Victoria Ind.....	221	10,953.75	281.59	117.25	11,352.59	51.37	14.76	.07	.....	.....	1,016.71	4.60	3,328.60	15.06	15,712.66	71.10
93	Wellesley.....	318	23,872.48	405.18	1,334.52	25,612.18	80.54	3,824.08	12.03	2,048.55	6.44	1,462.96	4.60	4,790.09	15.06	37,737.86	118.67
94	Western Avenue..	517	29,520.38	658.73	925.94	31,105.05	60.16	4,361.71	8.44	1,441.23	2.79	2,378.46	4.60	7,787.65	15.06	47,074.10	91.05
95	Whitney.....	383	17,532.23	488.00	944.40	18,964.63	49.52	4,134.64	10.80	3,146.05	8.21	1,761.99	4.60	5,769.19	15.06	33,776.50	88.19
96	Wilkinson.....	1,219	53,534.12	1,553.18	1,590.56	56,677.86	46.50	8,919.95	7.32	3,099.27	2.54	5,608.01	4.60	18,362.00	15.06	92,667.09	76.02
97	William Houston..	444	23,981.07	565.72	570.27	25,117.06	56.57	4,484.17	10.10	744.89	1.68	2,042.62	4.60	6,688.04	15.06	39,076.78	88.01
98	Williamson Rd...	1,041	55,196.07	1,326.39	2,324.49	58,846.95	56.53	8,966.72	8.61	9,419.95	9.05	4,789.12	4.60	15,680.76	15.06	97,703.50	93.86
99	Winchester Street	609	36,152.40	775.95	1,553.93	38,482.28	63.19	6,221.36	10.22	3,796.11	6.23	2,801.70	4.60	9,173.47	15.06	60,474.92	99.30
100	Withrow Avenue..	764	45,187.11	973.44	1,455.06	47,615.61	62.32	5,941.49	7.78	3,806.14	4.98	3,514.78	4.60	11,508.26	15.06	72,386.28	94.75
101	Undistributed....	.....	5,851.20	.....	4,036.78	9,887.98	.....	30,289.35	.....	21,149.84	.....	.....	.....	.....	.....	61,327.17	.....
		67,637	3,518,769.85	85,973.01	124,393.35	3,729,136.21	55.26	617,155.36	9.15	334,029.64	4.95	310,419.21	4.60	1,016,387.51	15.06	6,007,127.93	.....

Average Actual Daily Attendance "Cost per Pupil," \$89.02



## FOREWORD

*RE*

SPECIAL GRADE AUXILIARY CLASSES  
“PER PUPIL COSTS” FOR THE CALENDAR YEAR  
1927

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**BASED ON AVERAGE ACTUAL DAILY ATTENDANCE**

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During 1927 the Board operated fifty-six (56) Special Grade Auxiliary Classes in forty-eight (48) Schools or Institutions throughout the City.

On the next page I have prepared a schedule which depicts the “Cost per Pupil” in each of these forty-eight (48) Schools. There are some very considerable fluctuations in these costs which would be well worthy of investigation.

The average gross “Cost per Pupil” covering all charges for the Auxiliary Class pupils in 1927 was \$210.77.

Some further remarks anent the operating of these Special Auxiliary activities are made on page 113 of this report and which it is unnecessary to repeat here.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL GRADE AUXILIARY CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1927

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding page.

No.	School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Admini- stration	FIFTH COST Cost of Depreciation	Total Cost	Average Act. Daily Attendance	Cost per Pupil	No.
1	Alexandra Industrial....	\$2,020.88	.....	.....	\$161.02	\$1,476.50	\$3,658.40	35	\$104.52	1
2	Allan.....	1,376.24	\$810.25	\$116.00	55.20	506.23	2,863.92	12	238.66	2
3	Annette Street.....	1,774.66	327.94	122.88	55.21	506.23	2,786.92	12	232.24	3
4	Bedford Park.....	1,908.06	271.83	49.53	50.60	464.04	2,744.06	11	249.46	4
5	Bolton Avenue.....	1,786.25	281.82	75.90	59.81	548.41	2,752.19	13	211.71	5
6	Brant Street.....	1,614.23	387.22	87.40	69.01	632.79	2,790.65	15	186.04	6
7	Brock Avenue.....	2,237.92	322.70	492.10	55.20	506.23	3,614.15	12	301.18	7
8	Carlton.....	2,126.05	302.48	210.52	59.81	548.42	3,247.28	13	249.79	8
9	Children's Shelter.....	1,845.95	17.48	.....	55.21	506.23	2,424.87	12	202.07	9
10	Clinton Street.....	2,125.60	337.74	77.61	59.81	548.42	3,149.18	13	242.24	10
11	Dewson Street.....	2,151.40	250.95	38.50	59.81	548.41	3,049.07	13	234.54	11
12	Dovercourt.....	2,171.48	286.01	319.68	50.59	464.04	3,291.80	11	299.26	12
13	Duke of Connaught.....	1,646.53	334.32	229.32	69.01	632.79	2,911.97	15	194.13	13
14	Earl Grey.....	2,165.50	309.60	82.80	73.61	674.97	3,306.48	16	206.65	14
15	Earlscourt.....	2,135.43	279.00	122.40	55.21	506.23	3,098.27	12	258.19	15
16	Essex Street.....	1,594.39	345.20	172.80	59.81	548.41	2,720.61	13	209.28	16
17	General Mercer.....	427.41	89.50	32.30	23.00	210.93	783.14	18	156.63	17
18	Gledhill Avenue.....	2,165.77	283.90	96.90	55.21	506.23	3,108.01	12	259.00	18
19	Givens.....	1,836.05	267.14	71.82	69.01	632.79	2,876.81	15	191.79	19
20	Hester How.....	2,103.63	282.10	150.85	59.81	548.41	3,144.80	13	241.91	20
21	Home for Incurables....	1,374.50	.....	.....	119.61	1,096.83	2,590.94	26	99.65	21
22	Hosp. for Sick Children..	3,160.25	.....	.....	174.82	1,603.06	4,938.13	38	129.95	22
23	Hughes.....	1,257.81	219.51	97.20	27.60	253.11	1,855.23	9	309.20	23
24	Jesse Ketchum.....	2,147.90	394.06	111.72	73.61	674.97	3,402.26	16	212.64	24
25	Lansdowne.....	3,426.06	286.92	79.56	87.41	801.53	4,681.48	19	246.39	25
26	Lee.....	1,120.03	1,022.56	163.68	50.60	464.04	2,820.91	11	256.45	26
27	Leslie.....	2,154.52	271.05	91.26	55.21	506.23	3,078.27	12	256.52	27
28	McMurrich.....	2,142.13	269.73	76.59	59.81	548.41	3,096.67	13	238.21	28
29	Morse.....	2,180.54	291.84	239.02	55.21	506.23	3,272.84	12	272.74	29
30	Niagara Street.....	1,617.66	256.55	63.70	50.60	464.04	2,452.55	11	222.96	30
31	Norway.....	1,879.66	292.00	159.60	59.81	548.41	2,939.48	13	226.11	31
32	Ogden.....	3,634.18	634.18	169.46	105.81	970.27	5,513.90	23	239.73	32
33	Palmerston Avenue.....	2,138.34	304.50	91.70	46.00	421.86	3,002.40	10	300.24	33
34	Park.....	1,846.68	266.03	128.39	82.81	759.34	3,083.25	18	171.29	34
35	Perth.....	2,032.61	280.50	122.40	46.00	421.86	2,903.37	10	290.33	35
36	Pyne.....	1,622.40	353.73	526.50	41.40	379.67	2,923.70	9	324.85	36
37	Queen Alexandra.....	1,537.77	308.88	68.31	59.81	548.41	2,523.18	13	194.09	37
38	Queen Mary.....	1,154.80	12.84	.....	69.01	632.79	1,869.44	15	124.63	38
39	Preventorium.....	2,173.67	.....	.....	119.61	1,096.83	3,390.11	26	130.40	39
40	Regal Road.....	1,823.79	243.58	84.78	55.21	506.23	2,713.59	12	226.13	40
41	Roden.....	3,303.41	531.36	128.16	105.81	970.27	5,039.01	23	219.09	41
42	Rose Avenue.....	3,657.10	688.56	308.56	115.01	1,054.64	5,823.87	25	232.95	42
43	Ryerson.....	1,284.36	298.59	154.66	50.60	464.04	2,252.25	11	204.75	43
44	Sackville.....	1,494.88	378.36	64.80	59.81	548.41	2,546.26	13	195.87	44
45	Shirley Street.....	1,773.08	240.03	117.45	50.60	464.04	2,645.20	11	240.47	45
46	Strathcona.....	1,877.22	329.67	268.25	69.01	632.79	3,176.94	15	211.79	46
47	Wellesley.....	1,805.80	400.18	214.20	55.21	506.23	2,981.62	12	248.47	47
48	Western Avenue.....	1,447.46	303.40	100.27	69.01	632.79	2,552.93	15	170.19	48
49	Undistributed Items....	.....	869.44	592.80	.....	.....	1462.24	..	.....	49
		\$94,282.04	\$15,535.23	\$6,772.33	\$3,270.96	\$29,994.04	\$149,854.60	727	.....	

Average Cost per Pupil..... \$210.77



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL CLASSES FOR CRIPPLED CHILDREN SPECIAL CLASSES FOR PUPILS WHO ARE "HARD OF HEARING" AND SPECIAL "SIGHT SAVING" CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1927 BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

In 1927 the Board operated three (3) Special Classes for children suffering from various physical disabilities. We had an average registration of 38 pupils throughout the year with an average actual attendance of 33 pupils. The children in nearly every case were transported to and from their homes in busses provided by the Board, hence the particularly heavy unit cost. These three classes were carried on at Wellesley School in quarters specially adapted for the children.

During 1927 the Board operated three (3) Special Classes for children whose sight was considerably below normal. These classes were carried on at Brock Avenue, Duke of Connaught and Orde Street Schools, respectively.

In 1927 the Board operated two (2) Special Classes all the year for pupils whose hearing was defective. The special training in Lip Reading given to the pupils in these classes, no doubt, is well understood.

That the cost of carrying on these classes may be realized, I have compiled the following figures based on the actual expenditures. The costs in one or two instances have, of course, been pro rated.

School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Admini- stration	FIFTH COST Cost of Depreciation	Total Cost	Average Act. Daily Attendance	Cost per Pupil
Crippled Children Classes								
Wellesley .....	\$6,630.98	\$800.36	\$428.40	\$151.82	\$1,392.13	\$17,370.29	33	\$526.37
Transportation and Attendance .....	.....	.....	.....	8,166.60	.....	.....	..	.....
	\$6,630.98	\$800.36	\$428.40	\$8,318.42	\$1,392.13	\$17,370.29	33	\$526.37
Special Sight Saving Classes:								
Brock Avenue .....	\$2,237.92	\$322.70	\$492.10	\$55.21	\$506.23	\$3,614.16	12	\$301.18
Duke of Connaught....	1,983.79	334.32	229.32	50.60	464.04	3,062.07	11	278.36
Orde Street .....	2,100.25	396.18	86.88	59.81	548.41	3,191.53	13	245.50
	\$6,321.96	\$1,053.20	\$808.30	\$165.62	\$1,518.68	\$9,867.76	36	.....
Average Cost "Per Pupil" ...								\$274.10
Special Hard of Hearing Classes:								
Clinton Street .....	\$4,336.08	\$1,013.22	\$232.83	\$110.42	\$1,012.45	\$6,705.00	24	\$279.40
Rose Avenue .....	1,737.64	344.28	154.28	46.00	421.86	2,704.06	10	270.04
Dovercourt .....	602.28	115.95	129.60	13.80	126.56	988.19	7	327.73
	\$6,676.00	\$1,473.45	\$516.71	\$170.22	\$1,560.87	\$10,397.25	41	.....
Average Cost "Per Pupil" ...								\$281.01

## FOREWORD

*RE*

### COST OF SCHOOL SUPPLIES PER PUPIL IN EACH SCHOOL

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#### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

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In June, 1925, the Board issued instructions to inaugurate a system whereby we might report on the cost of School Supplies for each pupil in each school throughout the city.

Happily we had most of the machinery in operation to enable us to prepare this data and the following pages give the figures as requested.

A follow-up system on these figures should result in a considerable economy being possible in this particular branch of the system.

The schedule is based on the Average Actual Daily Attendance throughout the year.





THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND  
KINDERGARTENS SEPARATELY IN EACH SCHOOL  
FOR CALENDAR YEAR  
1927

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
1	Adam Beck.....	\$779.24	326	\$2.39	\$248.46	47	\$5.29	1
2	Alexander Muir.....	1,296.72	804	1.61	84.85	68	1.25	2
3	Alexandra Industrial.....	79.30	36	2.20	.....	.....	.....	3
4	Allan.....	41.25	37	1.11	.....	.....	.....	4
5	Allenby.....	290.57	81	3.59	.....	.....	.....	5
6	Annette.....	1,321.51	705	1.87	47.66	62	.77	6
7	Balmy Beach.....	931.88	526	1.77	53.46	57	.94	7
8	Bedford Park.....	1,548.60	762	2.03	112.67	101	1.12	8
9	Bolton Avenue.....	600.28	375	1.60	122.45	36	3.40	9
10	Bowmore Road.....	1,042.37	566	1.84	153.48	83	1.85	10
11	Brant Street.....	436.59	270	1.62	116.83	32	3.65	11
12	Brock Avenue.....	878.58	577	1.52	36.99	47	.79	12
13	Brown.....	1,468.77	787	1.87	89.27	74	1.21	13
14	Bruce.....	842.33	527	1.60	115.26	44E	2.62	14
15	Carlton.....	1,506.78	962	1.56	94.57	87	1.09	15
16	Children's Shelter.....	86.18	12	7.18	.....	.....	.....	16
17	Charles G. Fraser.....	2,328.42	1,116	2.09	57.07	108	.53	17
18	Church Street.....	666.89	391	1.71	44.07	30	1.47	18
19	Clinton Street.....	1,191.39	849	1.40	44.67	77	.58	19
20	Coleman Avenue.....	392.54	188	2.12	63.20	29C	2.18	20
21	Cottingham Street.....	390.85	284	1.38	99.92	30	3.33	21
22	Davisville.....	846.09	432	1.96	60.47	43	1.41	22
23	Deer Park.....	514.04	352	1.46	53.82	35	1.54	23
24	Dewson Street.....	1,591.60	812	1.96	44.70	87	.51	24
25	Dovercourt.....	1,370.48	762	1.80	94.90	68	1.40	25
26	Dufferin.....	1,631.08	813	2.01	107.04	80	1.34	26
27	Duke of Connaught.....	2,143.32	1,019	2.10	99.06	104	.95	27
28	Duke Street.....	637.82	269	2.37	43.95	28	1.57	28
29	Earl Beatty.....	723.83	540	1.34	123.96	64	1.94	29
30	Earl Grey.....	2,098.99	904	2.32	61.59	96	.64	30
31	Earl Haig.....	1,213.03	740	1.64	122.79	87	1.41	31
32	Earls court.....	1,587.12	825	1.92	85.83	86	1.00	32
33	Eglinton.....	1,756.46	709	2.48	80.28	65	1.23	33
34	Essex Street.....	1,809.72	1,158	1.56	81.11	96	.84	34

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND  
KINDERGARTENS SEPARATELY IN EACH SCHOOL  
FOR CALENDAR YEAR 1927—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
35	Fern Avenue.....	\$1,786.19	1,047	\$1.71	\$141.68	69	\$2.05	35
36	Frankland.....	1,902.71	1,026	1.85	62.59	97	.65	36
37	General Mercer.....	1,037.83	571	1.82	244.69	78D	3.13	37
38	George Street.....	454.12	269	1.69	24.81	25	.99	38
39	Gledhill Avenue.....	1,319.14	858	1.54	86.78	96	.90	39
40	Givens Street.....	2,546.11	1,230	2.07	56.64	77	.73	40
41	Grace Street.....	770.71	627	1.23	89.69	75	1.20	41
42	Hester How.....	339.80	387	.88	21.71	45	.48	42
43	Hillcrest.....	1,366.34	543	2.52	68.85	53	1.30	43
44	Hodgson.....	1,058.84	732	1.45	153.24	71	2.16	44
45	Howard.....	1,244.25	716	1.74	45.91	55	.83	45
46	Hughes.....	1,861.54	654	2.85	96.73	73	1.33	46
47	Huron Street.....	1,307.72	737	1.77	80.28	65	1.23	47
48	Island.....	69.31	29	2.39	.....	.....	.....	48
49	Jesse Ketchum.....	1,744.87	833	2.09	66.93	85	.79	49
50	John Fisher.....	987.58	780	1.27	70.80	75	.94	50
51	John Ross Robertson.....	910.11	498	1.83	38.59	41	.94	51
52	John Wanless.....	651.50	216	3.02	212.76	43F	4.95	52
53	Keele Street.....	1,598.49	753	2.12	29.42	61	.48	53
54	Kent.....	2,091.72	884	2.37	32.09	62	.52	54
55	Kew Beach.....	984.08	584	1.68	84.54	52	1.63	55
56	Kimberley.....	1,388.15	612	2.27	62.93	73	.86	56
57	Kitchener.....	810.22	550	1.47	30.68	75	.41	57
58	King Edward.....	1,842.08	949	1.94	57.02	80	.71	58
59	Lansdowne.....	1,274.89	764	1.67	96.39	90	1.07	59
60	Lee.....	120.64	32	3.77	.....	.....	.....	60
61	Lawrence Park.....	116.41	31A	3.76	.....	.....	.....	61
62	Leslie Street.....	1,254.41	930	1.35	47.31	95	.50	62
63	McCaul.....	509.78	347	1.47	40.80	53	.77	63
64	McMurrich.....	1,243.90	982	1.27	71.29	89	.80	64
65	Morse Street.....	800.26	616	1.30	46.52	60	.78	65
66	Niagara Street.....	1,094.97	685	1.60	79.22	56	1.41	66
67	Norway.....	2,311.59	919	2.51	72.23	104	.69	67
68	Ogden.....	2,311.74	882	2.62	186.45	119	1.57	68
69	Orde Street.....	876.25	596	1.47	58.12	48	1.21	69
70	Palmerston Avenue.....	1,355.65	856	1.58	154.21	84	1.84	70
71	Pape Avenue.....	986.17	674	1.46	40.27	51	.79	71
72	Park.....	1,977.32	1,231	1.61	116.32	129	.90	72
73	Parkdale.....	1,321.93	584	2.26	76.31	67	1.14	73
74	Pauline.....	878.20	658	1.33	44.59	64	.70	74
75	Perth Avenue.....	2,110.29	1,125	1.88	93.77	114	.82	75
76	Pyne.....	213.42	188	1.14	106.09	33	3.21	76

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND KINDERGARTENS SEPARATELY IN EACH SCHOOL FOR CALENDAR YEAR 1927—Continued

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
77	Queen Alexandra.....	\$1,733.73	986	\$1.76	\$44.49	72	\$ .62	77
78	Queen Mary.....	104.05	15	6.94	.....	.....	.....	78
79	Queen Victoria.....	1,694.24	712	2.38	124.47	59	2.11	79
80	Regal Road.....	1,764.74	1,164	1.52	48.43	100	.48	80
81	Roden.....	1,251.64	1,087	1.15	70.22	103	.68	81
82	Rose Avenue.....	821.68	552	1.49	140.19	60	2.34	82
83	Rosedale.....	231.31	220	1.05	26.07	22	1.18	83
84	Runnymede.....	2,596.92	1,196	2.17	98.54	146	.67	84
85	Ryerson.....	2,649.45	1,199	2.21	129.79	120	1.08	85
86	Sackville Street.....	335.80	220	1.53	57.31	43	1.33	86
87	Shirley Street.....	778.95	473	1.65	56.80	47	1.21	87
88	St. Clair Avenue.....	561.26	268	2.09	104.86	20	5.24	88
89	Strathcona.....	680.32	472	1.44	44.88	41	1.09	89
90	Victoria Street.....	490.37	158	3.10	8.30	13	.64	90
91	Victoria Industrial.....	117.25	221	.53	.....	.....	.....	91
92	Wellesley.....	1,279.10	298	4.29	55.42	20	2.77	92
93	Western Avenue.....	856.35	473	1.81	69.59	44	1.58	93
94	Whitney.....	837.85	344	2.44	106.55	39	2.73	94
95	Wilkinson.....	1,516.52	1,114	1.35	74.04	105	.70	95
96	William Houston.....	519.34	371	1.40	50.93	73	.70	96
97	Williamson Road.....	2,198.14	964	2.28	126.35	77	1.64	97
98	Winchester Street.....	1,495.03	533	2.80	58.90	76	.78	98
99	Withrow Avenue.....	1,415.87	682	2.08	39.19	82	.48	99
100	Maurice Cody.....	181.86	119B	1.53	.....	.....	.....	100
101	Undistributed Items.....	4,014.78	.....	.....	.....	.....	.....	101
		\$117,002.40	61,542	\$1.90	\$7,368.95	6,095	\$1.23	

A—Class opened March 1st, 1927.

B—Class opened Sept. 1st, 1927.

C—Class opened Feb. 1st, 1927.

D—Class opened Sept. 1st, 1927.

E—Class opened March 1st, 1927.

F—Class opened Sept. 1st, 1927.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## COLLEGIATE INSTITUTES

### PER PUPIL COSTS AS SHOWN FOR "EACH COLLEGIATE INSTITUTE"

The following schedule shows the cost incurred to educate pupils at the various Collegiate Institutes for the calendar year 1927. This is the first time this schedule has been prepared on an "Each Collegiate" basis.

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	Name of Collegiate	Average Actual Daily Attendance.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.	No.
			Cost of Salaries.	Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, Etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Admin. of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.			
1	Bloor . . . . .	612	\$ 59,874.00	\$ 732.87	\$ 818.03	\$ 61,424.90	\$ 100.37	\$ 7,729.32	\$ 12.63	\$ 2,199.21	\$ 3.59	\$ 4,704.23	\$ 7.69	\$ 14,675.93	\$ 23.98	\$ 90,733.59	\$ 148.26	1
2	Harbord . . . . .	934	92,277.76	1,118.45	503.61	93,899.82	100.53	12,427.74	13.31	2,118.60	2.27	7,179.32	7.69	17,441.49	18.67	133,066.97	142.47	2
3	Humberside . . . . .	1,079	99,757.76	1,292.09	768.63	101,818.48	94.36	11,845.47	10.98	2,258.53	2.09	8,293.89	7.69	24,191.41	22.42	148,407.78	137.54	3
4	Jarvis . . . . .	931	101,296.00	1,114.85	1,004.47	103,415.32	111.08	16,548.99	17.77	3,442.41	3.70	7,156.26	7.69	45,180.71	48.53	175,743.69	188.77	4
5	Malvern . . . . .	625	63,506.26	748.43	547.76	64,802.45	103.68	9,421.94	15.08	2,364.37	3.78	4,804.15	7.69	23,533.85	37.65	104,926.76	167.88	5
6	N. Toronto . . . . .	874	77,905.16	1,046.61	508.49	79,460.26	90.91	9,256.99	10.59	1,844.10	2.11	6,718.13	7.69	23,218.54	26.57	120,498.02	137.87	6
7	Oakwood . . . . .	1,044	100,470.27	1,250.18	1,093.38	102,813.83	98.48	10,279.31	9.85	2,156.37	2.06	8,024.86	7.69	22,406.00	21.46	145,680.37	139.54	7
8	Parkdale . . . . .	800	84,202.57	957.99	313.49	85,474.05	106.84	11,223.95	14.03	2,315.68	2.89	6,149.32	7.69	25,630.24	32.04	130,793.24	163.49	8
9	Riverdale . . . . .	878	91,167.00	1,051.40	1,319.29	93,537.69	106.54	10,899.15	12.41	4,191.19	4.77	6,748.87	7.69	25,997.60	29.61	141,374.50	161.02	9
	Totals . . . . .	7,777	770,456.78	9,312.87	6,877.15	786,646.80	101.15	99,632.86	12.81	22,890.46	2.95	59,779.03	7.69	222,275.77	28.58	1,191,224.92	153.18	

### SUMMARY

Name of Collegiate	Gross Total Expenditure	Gross Cost per Pupil	Government Grants, Fees, Etc.	Per Pupil	Net Total Expenditure	Net Cost per Pupil
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Bloor . . . . .	90,733.59	148.26	2,663.38	4.35	88,070.21	143.91
Harbord . . . . .	133,066.97	142.47	3,252.20	3.48	129,814.77	138.99
Humberside . . . . .	148,407.78	137.54	2,909.65	2.70	145,498.13	134.85
Jarvis . . . . .	175,743.69	188.77	4,073.25	4.38	171,670.44	184.39
Malvern . . . . .	104,926.76	167.88	2,299.39	3.68	102,627.37	164.20
North Toronto . . . . .	120,498.02	137.87	2,735.49	3.13	117,762.53	134.74
Oakwood . . . . .	145,680.37	139.54	7,398.67	7.09	138,281.70	132.45
Parkdale . . . . .	130,793.24	163.49	2,788.88	3.48	128,004.36	160.01
Riverdale . . . . .	141,374.50	161.02	3,041.99	3.46	138,332.51	157.56
Totals . . . . .	1,191,224.92	153.18	31,162.90	4.01	1,160,062.02	149.17

Total as above . . . . .	\$1,191,224.92
Expenditure for Night Schools . . . . .	16,629.50
Recreation Expenditure . . . . .	10,297.89
Supervised Playgrounds . . . . .	273.00
Total Gross Expenditure . . . . .	\$1,218,425.31
Less Government Grants, Fees, Etc.:	
General . . . . .	\$31,162.90
Special Activities . . . . .	7,061.37
	38,224.27
Total Net Expenditure . . . . .	\$1,180,201.04

# TORONTO BOARD OF EDUCATION

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YEAR ENDING 31<sup>st</sup> DECEMBER, 1927

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## *“UNIT COST OF EDUCATION”*

BASED ON FIGURES OF  
“AVERAGE REGISTERED ATTENDANCE OF PUPILS”  
FOR THE  
200 TEACHING DAYS

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### PUBLIC SCHOOLS

### BASED ON AVERAGE REGISTERED ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927						CORRESPONDING GROSS COST PER PUPIL IN 1926					
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES			
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		
1st	Cost of Instruction . . . . .	\$3,729,101.33	76,950	\$48.46	.....	.....	\$3,656,408.17	75,953	\$48.14	.....	.....		
2nd	Cost of Keeping Schools Open....	617,190.36	76,950	8.02	.....	.....	621,415.75	75,953	8.18	.....	.....		
3rd	Cost of Upkeep of School Bldgs..	334,853.77	76,950	4.35	.....	.....	313,093.64	75,953	4.12	.....	.....		
4th	Cost of Administration.....	310,218.96	76,950	4.03	.....	.....	324,467.95	75,953	4.27	.....	.....		
5th	Cost of Depreciation.....	1,016,800.64	76,950	13.21	.....	.....	1,003,519.07	75,953	13.21	.....	.....		
	Recreation Purposes.....	33,451.02	76,950	.44	.....	.....	32,482.31	75,953	.43	.....	.....		
	Gross Cost per Pupil.....	\$6,041,616.08	76,950	\$78.51	.....	.....	\$5,951,386.89	75,953	\$78.35	.....	.....		
	Less Revenue Received from Provincial Grants, Fees, etc.	137,744.24	76,950	1.72	1,142	\$4.28	120,707.59	75,953	1.54	1,292	\$2.62		
	Net Cost per Pupil . . . . .	\$5,903,871.84	76,950	\$76.79	1,142	\$4.28	\$5,830,679.30	75,953	\$76.81	1,292	\$2.62		
	Special Activities . . . . .	42,429.50	.....	.....	1,142	\$21.43	\$43,734.20	.....	.....	1,292	\$16.94		
	Total . . . . .	\$5,946,301.34	.....	.....	1,142	\$17.15	\$5,874,413.50	.....	.....	1,292	\$14.32		
	Gross Cost re Auxiliary Classes...	\$247,858.71	1,585	\$156.38	.....	.....	\$238,659.90	1,477	\$161.58	.....	.....		
	Less Revenue Received from Provincial Grants, Fees, etc.	14,026.10	1,585	8.85	.....	.....	12,414.06	1,477	8.40	.....	.....		
	Net Cost re Auxiliary Classes....	\$233,832.61	1,585	\$147.53	.....	.....	\$226,245.84	1,477	\$153.18	.....	.....		
	Total Net Expenditure....	\$6,180,133.95	.....	.....	.....	.....	\$6,100,659.34	.....	.....	.....	.....		



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION

### COLLEGIATE INSTITUTES

### BASED ON AVERAGE REGISTERED ATTENDANCE

Cost No.	Title	GROSS COST PER PUPIL IN 1927					CORRESPONDING GROSS COST PER PUPIL IN 1926				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$786,646.80	8,459	\$92.99	.....	.....	\$763,265.50	8,347	\$91.44	.....	.....
2nd	Cost of Keeping Schools Open . . . . .	99,632.86	8,459	11.78	.....	.....	101,668.56	8,347	12.18	.....	.....
3rd	Cost of Upkeep of School Bldgs. . . . .	22,890.46	8,459	2.70	.....	.....	35,603.39	8,347	4.26	.....	.....
4th	Cost of Administration . . . . .	59,779.03	8,459	7.07	.....	.....	65,182.04	8,347	7.81	.....	.....
5th	Cost of Depreciation . . . . .	222,275.77	8,459	26.28	.....	.....	222,020.22	8,347	26.60	.....	.....
	Recreation Purposes . . . . .	10,297.89	8,459	1.22	.....	.....	12,923.66	8,347	1.55	.....	.....
	Gross Cost per Pupil . . . . .	\$1,201,522.81	8,459	\$142.04	.....	.....	\$1,200,663.37	8,347	\$143.84	.....	.....
	Less Revenue Received from Provincial Grants, Fees, etc. . . . .	38,224.27	8,459	3.97	1,827	\$2.54	63,291.28	8,347	6.88	2,104	\$2.77
	Net Cost per Pupil . . . . .	\$1,163,298.54	8,459	\$138.07	1,827	\$2.54	\$1,137,372.09	8,347	\$136.96	2,104	\$2.77
	Special Activities . . . . .	\$16,902.50	.....	.....	1,827	\$9.10	\$18,245.03	.....	.....	2,104	\$8.54
	Total . . . . .	\$1,180,201.04	.....	.....	1,827	\$6.56	\$1,155,617.12	.....	.....	2,104	\$5.77



## FOREWORD

*RE*

“PER PUPIL COSTS FOR EACH SCHOOL”

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**BASED ON AVERAGE REGISTERED ATTENDANCE**

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To carry out the instructions of the Board, we have prepared in the following pages a schedule setting out the “Per Pupil Costs for Each School.”

The schedule next following is based on the Average Registered Attendance.

The costs set out would have been the actual Cost per Pupil if the children had attended for the school year without any absence at all.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"

Schedule showing cost to educate Pupils at the various Public Schools for the Calendar year 1927

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School.	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
1	Adam Beck.....	423	\$ 11,819.37	\$ 472.42	\$ 1,027.70	\$ 13,319.49	\$ 31.49	\$ 3,619.89	\$ 8.56	\$ 1,103.03	\$ 2.61	\$ 1,705.29	\$ 4.03	\$ 5,589.43	\$ 13.21	\$ 25,337.13	\$ 59.90
2	Alexander Muir..	969	45,569.93	1,082.18	1,381.57	48,033.68	49.57	6,492.62	6.70	972.49	1.00	3,906.46	4.03	12,804.16	13.21	72,209.41	74.52
3	Alexandra Ind...	42	1,286.25	46.91	79.30	1,412.46	33.63					169.32	4.03	554.97	13.21	2,136.75	50.88
4	Allan.....	39	2,272.75	43.56	41.25	2,357.56	60.45	1,205.62	30.91	172.60	4.43	157.23	4.03	515.34	13.21	4,408.35	113.03
5	Allenby.....	90	3,919.50	100.55	290.57	4,310.62	47.89	2,129.24	23.66	2,172.47	24.14	362.88	4.03	1,189.34	13.21	10,164.55	112.94
6	Annette.....	860	44,644.66	960.45	1,369.17	46,974.28	54.62	6,807.58	7.92	2,569.28	2.99	3,467.03	4.03	11,363.85	13.21	71,182.02	82.77
7	Balmy Beach....	640	25,294.35	714.76	985.34	26,994.45	42.18	4,028.85	6.30	2,719.37	4.25	2,580.12	4.03	8,456.82	13.21	44,779.61	69.97
8	Bedford Park....	967	43,609.98	1,079.95	1,661.27	46,351.20	47.93	6,260.91	6.47	1,145.38	1.18	3,898.40	4.03	12,777.73	13.21	70,433.62	72.84
9	Bolton Avenue...	498	22,393.25	556.17	722.73	23,672.15	47.53	3,615.22	7.26	973.41	1.95	2,007.65	4.03	6,580.46	13.21	36,848.89	74.00
10	Bowmore Road...	725	26,924.17	809.68	1,195.85	28,929.70	39.90	5,474.29	7.55	1,716.45	2.37	2,922.79	4.03	9,579.99	13.21	48,623.22	67.07
11	Brant Street....	329	16,959.21	367.43	553.42	17,880.06	54.35	3,195.61	9.71	720.48	2.19	1,326.34	4.03	4,347.33	13.21	27,469.82	83.49
12	Brock Avenue...	706	36,890.42	788.46	915.57	38,594.45	54.67	5,893.11	8.35	9,880.45	13.99	2,846.19	4.03	9,328.93	13.21	66,543.13	94.25
13	Brown.....	950	48,352.79	1,060.96	1,558.04	50,971.79	53.65	7,791.47	8.20	1,540.82	1.62	3,829.86	4.03	12,553.09	13.21	76,687.03	80.72
14	Bruce.....	680	25,354.50	746.03	957.59	27,058.12	40.51	5,196.82	7.78	1,193.81	1.79	2,693.00	4.03	8,826.80	13.21	44,968.55	67.32
15	Carlton.....	1,190	50,589.44	1,329.00	1,601.35	53,519.79	44.97	8,582.37	7.21	5,977.87	5.02	4,797.41	4.03	15,724.40	13.21	88,601.84	74.46
16	Chas. G. Fraser..	1,466	67,283.77	1,637.24	2,385.49	71,306.50	48.64	10,054.01	6.85	5,665.78	3.86	5,910.08	4.03	19,371.41	13.21	112,307.78	76.61
17	Children's Shelter	14	1,590.00	15.63	86.18	1,691.81	120.84					56.44	4.03	184.99	13.21	1,933.24	138.09
18	Church Street....	478	23,427.47	533.83	710.96	24,672.26	51.62	4,360.50	9.12	1,090.68	2.28	1,927.03	4.03	6,316.19	13.21	38,366.66	80.26
19	Clinton Street...	1,065	48,803.20	1,189.40	1,236.06	51,228.66	48.10	8,246.98	7.74	1,897.89	1.78	4,293.48	4.03	14,072.68	13.21	79,739.69	74.87
20	Coleman Avenue.	284	14,950.25	313.82	455.74	15,719.81	55.94	2,827.39	10.06	1,311.32	4.67	1,132.83	4.03	3,713.07	13.21	24,704.42	87.92
21	Cottingham St...	359	19,371.78	400.93	490.77	20,263.48	56.44	3,718.17	10.36	648.94	1.81	1,447.29	4.03	4,743.75	13.21	30,821.63	85.85
22	Davisville.....	540	25,616.57	603.07	906.56	27,126.20	50.23	4,398.70	8.15	2,872.46	5.32	2,176.98	4.03	7,135.44	13.21	43,709.78	80.94
23	Deer Park.....	426	19,873.22	475.76	567.86	20,916.84	49.10	4,355.27	10.22	1,496.73	3.51	1,717.39	4.03	5,629.07	13.21	34,115.30	80.08
24	Dewson Street...	1,116	53,260.56	1,246.35	1,636.30	56,143.21	50.31	6,659.43	5.97	1,019.79	.91	4,499.08	4.03	14,746.58	13.21	83,068.09	74.43
25	Dovercourt.....	974	43,057.74	1,087.77	1,465.38	45,610.89	46.83	6,599.85	6.78	7,375.77	7.57	3,926.62	4.03	12,870.23	13.21	76,383.36	78.42
26	Dufferin.....	1,004	42,604.73	1,121.27	1,738.12	45,464.12	45.28	5,996.82	5.97	2,670.62	2.66	4,047.56	4.03	13,266.64	13.21	71,445.76	71.16
27	Duke of Conn'lght.	1,268	53,666.40	1,416.11	2,242.38	57,324.89	45.21	9,275.61	7.31	6,366.25	5.02	5,111.86	4.03	16,755.08	13.21	94,833.69	74.79
28	Duke Street....	340	16,781.83	379.71	681.77	17,843.31	52.48	3,725.31	10.96	933.08	2.74	1,370.69	4.03	4,492.69	13.21	28,365.08	83.43
29	Earl Beatty.....	666	25,572.00	743.79	847.79	27,163.58	40.79	4,822.81	7.24	3,184.67	4.78	2,684.93	4.03	8,800.37	13.21	46,656.36	70.05
30	Earl Grey.....	1,181	55,171.61	1,318.95	2,160.58	58,651.14	49.66	8,901.37	7.54	2,369.33	2.01	4,761.13	4.03	15,605.48	13.21	90,288.45	76.45
31	Earl Haig.....	906	35,248.96	1,011.83	1,335.82	37,596.61	41.50	6,159.80	6.80	2,046.60	2.26	3,652.48	4.03	11,971.68	13.21	61,427.17	67.80
32	Earls court.....	1,047	51,100.33	1,169.29	1,672.95	53,942.57	51.52	7,281.01	6.95	3,186.42	3.04	4,220.91	4.03	13,834.83	13.21	82,465.74	78.76
33	Eglinton.....	873	37,833.81	974.97	1,836.74	40,645.52	46.56	6,272.47	7.19	2,441.08	2.80	3,519.44	4.03	11,535.63	13.21	64,414.14	73.78
34	Essex.....	1,363	64,094.70	1,522.21	1,890.83	67,507.74	49.53	11,099.73	8.14	5,556.07	4.08	5,494.85	4.03	18,010.39	13.21	107,668.78	78.99
35	Fern Avenue....	1,251	55,227.13	1,397.12	1,927.87	58,552.12	46.80	8,382.07	6.70	2,425.21	1.94	5,043.32	4.03	16,530.44	13.21	90,933.16	72.69
36	Frankland.....	1,237	56,761.00	1,381.49	1,965.30	60,107.79	48.59	8,745.43	7.07	5,985.75	4.84	4,986.89	4.03	16,345.45	13.21	96,171.31	77.75
37	General Mercer...	804	27,560.88	827.55	1,282.52	29,670.95	40.04	5,475.13	7.39	1,977.84	2.67	2,987.29	4.03	9,791.41	13.21	49,902.62	67.34
38	George Street....	333	14,887.17	371.90	478.93	15,738.00	47.26	2,950.51	8.86	1,021.89	3.07	1,342.47	4.03	4,400.19	13.21	25,153.06	76.44
39	Gledhill.....	1,166	48,212.74	1,302.19	1,405.92	50,920.85	43.67	8,234.55	7.06	2,808.13	2.41	4,700.65	4.03	15,407.27	13.21	82,071.45	70.39
40	Givens.....	1,468	61,996.30	1,639.47	2,602.75	66,238.52	45.12	9,370.78	6.38	2,525.53	1.72	5,918.15	4.03	19,397.83	13.21	103,450.81	70.47



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar year 1927

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
41	Grace.....	791	\$ 37,816.91	\$ 883.39	\$ 860.40	\$ 39,560.70	\$ 50.01	\$ 5,499.47	\$ 6.95	\$ 4,800.62	\$ 6.07	\$ 3,188.87	\$ 4.03	\$ 10,452.10	\$ 13.21	\$ 63,501.76	\$ 80.28
42	Hester How.....	480	24,457.65	536.07	361.51	25,355.23	52.82	3,608.86	7.52	1,928.38	4.02	1,935.09	4.03	6,342.62	13.21	39,170.18	81.60
43	Hillcrest.....	679	37,128.50	758.31	1,435.19	39,322.00	57.91	6,986.58	10.29	2,090.33	3.08	2,737.34	4.03	8,972.16	13.21	60,108.41	88.52
44	Hodgson.....	897	32,006.57	1,001.77	1,212.08	34,220.42	38.15	5,643.05	6.29	2,669.95	2.98	3,616.20	4.03	11,852.76	13.21	58,002.38	64.66
45	Howard.....	903	43,138.87	1,008.47	1,290.16	45,437.50	50.31	6,641.44	7.35	1,812.10	2.01	3,640.38	4.03	11,932.05	13.21	69,463.47	76.93
46	Hughes.....	810	33,599.27	904.61	1,958.27	36,462.15	45.02	6,117.46	7.55	2,705.66	3.34	3,265.46	4.03	10,703.16	13.21	59,253.89	73.15
47	Huron.....	925	50,718.53	1,033.04	1,388.00	53,139.57	57.45	8,445.05	9.13	36,283.43	39.23	3,729.08	4.03	12,222.75	13.21	113,819.88	123.05
48	Island.....	36	1,556.45	40.20	69.31	1,665.96	46.27	1,426.59	39.63	878.72	24.41	145.13	4.03	475.70	13.21	4,592.10	127.56
49	Jesse Ketchum...	1,021	50,523.65	1,140.26	1,811.80	53,475.71	52.37	9,823.51	9.62	2,781.98	2.72	4,116.09	4.03	13,491.27	13.21	83,688.56	81.97
50	John Fisher.....	965	36,900.05	1,077.72	1,058.38	39,036.15	40.45	5,884.56	6.10	2,644.44	2.74	3,890.33	4.03	12,751.30	13.21	64,206.78	66.54
51	J. R. Robertson..	654	24,937.36	730.39	948.70	26,616.45	40.69	4,873.40	7.45	2,744.84	4.20	2,636.56	4.03	8,641.81	13.21	45,513.06	69.59
52	John Wanless....	336	11,180.09	335.04	864.26	12,379.39	41.26	2,991.57	9.97	1,170.46	3.90	1,209.43	4.03	3,964.13	13.21	21,714.98	72.38
53	Keele Street.....	883	42,191.49	986.14	1,627.91	44,805.54	50.74	7,556.27	8.56	1,925.18	2.18	3,559.76	4.03	11,667.77	13.21	69,514.52	78.73
54	Kent.....	1,198	56,678.20	1,337.93	2,123.81	60,139.94	50.20	10,303.87	8.60	7,954.57	6.64	4,829.66	4.03	15,830.11	13.21	99,058.15	82.69
55	Kew Beach.....	722	33,641.30	806.33	1,068.62	35,516.25	49.19	5,045.58	6.99	2,578.79	3.57	2,910.70	4.03	9,540.35	13.21	55,591.67	77.00
56	Kimberley.....	868	41,195.43	969.39	1,451.08	43,615.90	50.24	6,059.77	6.98	2,697.11	3.11	3,499.29	4.03	11,469.56	13.21	67,341.63	77.58
57	Kitchener.....	694	31,209.70	775.06	840.90	32,825.66	47.30	6,252.10	9.01	1,740.39	2.51	2,797.82	4.03	9,170.37	13.21	52,786.34	76.06
58	King Edward....	1,178	55,538.64	1,315.60	1,899.10	58,753.34	49.88	8,378.13	7.11	6,166.93	5.23	4,749.03	4.03	15,565.84	13.21	93,613.27	79.47
59	Lansdowne.....	1,018	45,511.27	1,136.91	1,371.28	48,019.46	47.17	7,046.35	6.92	1,956.19	1.92	4,104.00	4.03	13,451.63	13.21	74,577.63	73.26
60	Lawrence Park...	46	1,623.50	41.32	116.41	1,781.23	48.14	1,628.63	44.02	3,680.79	99.48	149.16	4.03	488.91	13.21	7,728.72	208.88
61	Lee.....	36	4,720.00	40.20	120.64	4,880.84	135.58	1,506.13	41.84	241.22	6.70	145.13	4.03	475.70	13.21	7,249.02	201.36
62	Leslie.....	1,155	48,641.17	1,289.91	1,301.72	51,232.80	44.36	7,342.56	6.36	2,476.04	2.14	4,656.31	4.03	15,261.92	13.21	80,969.63	70.10
63	Maurice Cody...	141	1,089.50	62.54	181.86	1,333.90	23.82	844.92	15.09	5,627.08	100.48	225.76	4.03	739.97	13.21	8,771.63	156.64
64	McCaul.....	438	21,766.55	489.16	550.58	22,806.29	52.07	3,517.52	8.03	273.62	.62	1,765.77	4.03	5,787.64	13.21	34,150.84	77.97
65	McMurrich.....	1,158	53,315.22	1,293.26	1,315.19	55,923.67	48.29	8,023.74	6.93	2,274.54	1.96	4,668.40	4.03	15,301.56	13.21	86,191.91	74.43
66	Morse Street.....	783	35,289.15	874.46	846.78	37,010.39	47.27	5,344.51	6.83	4,376.71	5.59	3,156.61	4.03	10,346.39	13.21	60,234.61	76.93
67	Niagara Street...	838	39,996.72	935.88	1,174.19	42,106.79	50.25	5,577.69	6.66	1,384.19	1.65	3,378.34	4.03	11,073.15	13.21	63,520.16	75.80
68	Norway.....	1,150	48,107.99	1,284.33	2,383.82	51,776.14	45.02	7,727.27	6.72	4,228.44	3.68	4,636.15	4.03	15,195.85	13.21	83,563.85	72.66
69	Ogden.....	1,153	60,781.97	1,287.68	2,498.19	64,567.84	56.00	8,929.16	7.74	2,389.11	2.07	4,648.25	4.03	15,235.49	13.21	95,769.85	83.06
70	Orde Street.....	726	39,398.63	810.80	934.37	41,143.80	56.67	8,438.77	11.62	1,634.32	2.25	2,926.82	4.03	9,593.21	13.21	63,736.92	87.79
71	Palmerston Ave..	1,119	53,024.22	1,249.70	1,509.80	55,783.78	49.85	8,429.49	7.53	2,534.71	2.27	4,511.18	4.03	14,786.22	13.21	86,045.38	76.90
72	Pape Avenue.....	820	33,887.25	915.78	1,026.44	35,829.47	43.69	5,324.90	6.49	9,495.14	11.58	3,305.78	4.03	10,835.30	13.21	64,790.59	79.01
73	Park.....	1,561	65,763.50	1,743.33	2,093.64	69,600.47	44.59	10,088.96	6.46	4,868.38	3.12	6,293.07	4.03	20,626.72	13.21	111,477.60	71.41
74	Parkdale.....	725	35,583.00	809.68	1,398.24	37,790.92	52.13	5,559.49	7.67	9,238.22	12.74	2,922.79	4.03	9,579.99	13.21	65,091.41	89.78
75	Pauline.....	805	37,007.11	899.03	922.79	38,828.93	48.23	4,994.14	6.20	1,248.57	1.55	3,245.31	4.03	10,637.10	13.21	58,954.05	73.23
76	Perth.....	1,393	64,054.70	1,555.71	2,204.06	67,814.47	48.68	10,508.41	7.54	4,583.69	3.29	5,615.79	4.03	18,406.80	13.21	106,929.16	76.76
77	Pyne.....	271	15,978.19	302.65	319.51	16,600.35	61.26	2,129.37	7.86	3,169.30	11.70	1,092.52	4.03	3,580.94	13.21	26,572.48	98.05
78	Queen Alexandra..	1,225	65,518.05	1,368.09	1,778.22	68,664.36	56.05	10,130.67	8.27	2,237.00	1.83	4,938.51	4.03	16,186.88	13.21	102,157.42	83.39
79	Queen Mary.....	17	992.00	18.99	104.05	1,115.04	65.59	.....	.....	.....	.....	68.53	4.03	224.63	13.21	1,408.20	82.84
80	Queen Victoria...	854	44,379.64	953.75	1,818.71	47,152.10	55.21	6,403.53	7.50	2,965.88	3.47	3,442.85	4.03	11,284.57	13.21	71,248.93	83.43



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## “PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL”—Continued

Schedule Showing Cost to Educate Pupils at the Various Public Schools for the Calendar year 1927

BASED ON AVERAGE REGISTERED ATTENDANCE

Number.	Name of School	Average Registered Attendance, Grade and Kindergarten Inclusive.	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		FIFTH COST		Total Cost.	Gross Cost per Pupil.
			Cost of Salaries, Grade and Kindergarten.	Inspection and Supervision, Salaries, and Expenses.	Cost of Pupils' Supplies.	Total Cost of Instruction.	Cost per Pupil for Instruction.	Cost of Operation of School.	Cost per Pupil for School Operation.	Cost of Maintenance of School Plant, Repairs, etc.	Cost per Pupil for Plant Maintenance.	Cost of General Administration of System.	Cost per Pupil for Administration of System.	Cost of Depreciation.	Cost per Pupil for Depreciation.		
81	Regal Road.....	1,389	\$ 55,491.20	\$ 1,551.24	\$ 1,813.17	\$ 58,855.61	\$ 42.37	\$ 8,312.78	\$ 5.98	\$ 2,894.68	\$ 2.09	\$ 5,599.66	\$ 4.03	\$ 18,353.95	\$ 13.21	\$ 94,016.68	\$ 67.69
82	Roden.....	1,359	55,984.82	1,517.74	1,321.86	58,824.42	43.29	9,038.17	6.65	2,173.73	1.60	5,478.72	4.03	17,957.53	13.21	93,472.57	68.78
83	Rose Avenue.....	696	29,407.82	777.30	961.87	31,146.99	44.75	5,761.17	8.28	2,572.97	3.70	2,805.88	4.03	9,196.80	13.21	51,483.81	74.00
84	Rosedale.....	287	17,263.25	320.52	257.38	17,841.15	62.16	3,695.64	12.88	882.80	3.07	1,157.02	4.03	3,792.36	13.21	27,368.97	95.36
85	Runnymede Rd..	1,469	59,898.30	1,640.59	2,695.46	64,234.35	43.73	10,265.06	6.99	3,741.38	2.55	5,922.18	4.03	19,411.05	13.21	103,574.02	70.51
86	Ryerson.....	1,492	68,696.17	1,666.27	2,779.24	73,141.68	49.02	10,973.23	7.35	5,688.82	3.81	6,014.90	4.03	19,714.96	13.21	115,533.59	77.44
87	Sackville Street..	298	13,724.50	332.81	393.11	14,450.42	48.49	2,910.48	9.77	499.85	1.68	1,201.37	4.03	3,937.71	13.21	22,999.83	77.18
88	Shirley Street....	574	28,236.93	641.05	835.75	29,713.73	51.77	4,681.45	8.16	2,290.71	4.00	2,314.04	4.03	7,584.71	13.21	46,584.64	81.16
89	St. Clair Avenue..	328	14,808.49	366.30	666.12	15,840.91	48.30	4,901.05	14.94	2,331.63	7.11	1,322.31	4.03	4,334.12	13.21	22,730.02	87.59
90	Strathcona.....	563	28,429.60	628.76	725.20	29,783.56	52.90	4,694.96	8.34	3,818.84	6.78	2,269.70	4.03	7,439.36	13.21	48,006.42	85.27
91	Victoria Street..	212	14,365.25	236.76	498.67	15,100.68	71.23	3,187.06	15.03	711.08	3.35	854.66	4.03	2,801.32	13.21	22,654.80	106.86
92	Victoria Industrial	243	10,953.75	271.38	117.25	11,342.38	46.68	14.76	.06	.....	.....	979.64	4.03	3,210.95	13.21	15,547.73	63.98
93	Wellesley.....	365	23,872.48	407.63	1,334.52	25,614.63	70.18	3,645.74	9.98	1,898.67	5.20	1,471.47	4.03	4,823.03	13.21	37,453.54	102.62
94	Western Avenue..	612	29,520.38	683.48	925.94	31,129.80	50.87	4,368.84	7.14	1,443.46	2.36	2,467.24	4.03	8,086.83	13.21	47,496.17	77.61
95	Whitney.....	464	17,532.23	518.20	944.40	18,994.83	40.94	4,134.64	8.91	3,146.05	6.78	1,870.58	4.03	6,131.19	13.21	34,277.29	73.89
96	Wilkinson.....	1,357	53,534.12	1,515.50	1,590.56	56,640.18	41.74	8,919.95	6.57	3,099.27	2.28	5,470.65	4.03	17,931.10	13.21	92,061.15	67.84
97	William Houston..	509	23,981.07	568.45	570.27	25,119.79	49.35	4,484.17	8.81	744.89	1.46	2,052.00	4.03	6,725.81	13.21	39,126.66	76.87
98	Williamson Road..	1,184	55,196.07	1,322.30	2,324.49	58,842.86	49.70	8,966.72	7.57	9,419.95	7.96	4,773.22	4.03	15,645.12	13.21	97,647.87	82.47
99	Winchester St....	684	36,152.40	763.89	1,553.93	38,470.22	56.24	6,221.36	9.10	3,796.11	5.55	2,757.50	4.03	9,038.23	13.21	60,283.42	88.13
100	Withrow Avenue..	864	45,187.11	964.92	1,455.06	47,607.09	55.10	5,941.49	6.88	3,806.14	4.41	3,483.16	4.03	11,416.70	13.21	72,254.58	83.63
101	York Street.....	.....	.....	.....	.....	.....	.....	2,521.76	.....	561.06	.....	.....	.....	.....	.....	3,082.82	.....
102	Undistributed....	.....	5,873.20	.....	4,014.78	9,887.98	.....	30,309.11	.....	21,138.92	.....	.....	.....	.....	.....	61,336.01	.....
		77,158	3,518,791.85	85,938.13	124,371.35	3,729,101.33	48.46	617,190.36	8.02	334,853.77	4.35	310,218.96	4.03	1,016,800.64	13.21	6,008,165.06	.....

Average Registered Attendance Cost "Per Pupil" ... \$78.07



## FOREWORD

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SPECIAL GRADE AUXILIARY CLASSES

“PER PUPIL COSTS” FOR CALENDAR YEAR

1927

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**BASED ON AVERAGE REGISTERED ATTENDANCE**

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The Board operated during 1927 fifty-six (56) Special Grade Auxiliary Classes in Forty-eight (48) Schools or Institutions throughout the City. Fuller details of the classes are given on pages 113 and 114.

The figures on the following page represent the “Cost per Pupil” based on the Average Registered Attendance. The difference between these costs and the “Cost per Pupil” for the Average Actual Daily Attendance is caused by the absence of the pupils.

Just as in the Average Actual Attendance situation there are many unusual fluctuations in these costs.

The schedule on the next page shows how it existed in each school where the classes were carried on and will be an excellent guide in investigating the cause of the considerable differences.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL GRADE AUXILIARY CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1927

BASED ON AVERAGE REGISTERED ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding pages.

No.	School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	FIFTH COST	Total Cost	Average Reg. Daily Attendance	Cost per Pupil	No.
		Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration	Cost of Depreciation				
1	Alexandra Industrial....	\$2,019.51	.....	.....	\$153.19	\$1,317.72	\$3,490.42	38	\$91.85	1
2	Allan.....	1,375.75	\$803.66	\$114.92	52.41	450.80	2,797.54	13	215.20	2
3	Annette Street.....	1,775.57	322.14	121.80	60.47	520.15	2,800.13	15	186.67	3
4	Bedford Park.....	1,909.79	247.60	45.20	60.47	520.15	2,783.21	15	185.54	4
5	Bolton Avenue.....	1,786.36	281.20	76.00	60.47	520.15	2,724.18	15	181.61	5
6	Brant Street.....	1,614.85	380.89	86.10	72.57	624.18	2,778.59	18	154.37	6
7	Brock Avenue.....	2,239.53	325.20	49.60	64.50	554.83	3,233.66	16	202.10	7
8	Carlton.....	2,126.87	299.71	208.98	64.50	554.83	3,254.89	16	203.43	8
9	Children's Shelter.....	1,846.17	17.48	.....	56.44	485.47	2,405.56	14	171.83	9
10	Clinton Street.....	2,125.71	337.50	77.85	60.47	520.15	3,121.68	15	208.11	10
11	Dewson Street.....	2,152.21	247.68	37.84	64.51	554.83	3,057.07	16	191.07	11
12	Dovercourt.....	2,172.50	282.51	315.62	56.44	485.47	3,312.54	14	236.61	12
13	Duke of Connaught.....	1,646.45	303.58	208.55	68.53	589.51	2,816.62	17	165.68	13
14	Earl Grey.....	2,166.02	276.26	73.34	76.60	658.86	3,251.08	19	171.11	14
15	Earls court.....	2,136.34	281.82	123.48	60.47	520.15	3,122.26	15	208.15	15
16	Essex Street.....	1,595.21	339.70	169.85	64.51	554.83	2,724.10	16	170.26	16
17	General Mercer.....	427.61	94.25	34.06	24.19	208.06	788.17	19	131.36	17
18	Gledhill Avenue.....	2,166.68	286.44	97.86	60.47	520.15	3,131.60	15	208.77	18
19	Givens Street.....	1,835.97	268.32	72.24	68.53	589.51	2,834.57	17	166.74	19
20	Hester How.....	2,104.45	274.74	146.68	64.51	554.83	3,145.21	16	196.58	20
21	Home for Incurables.....	1,373.33	.....	.....	112.88	970.95	2,457.16	28	87.76	21
22	Hospital for Sick Children	3,159.99	.....	.....	173.35	1,491.10	4,824.44	43	112.19	22
23	Hughes.....	1,258.62	210.83	93.38	32.25	277.41	1,872.49	11	234.06	23
24	Jesse Ketchum.....	2,147.02	380.48	107.83	68.53	589.51	3,293.37	17	193.73	24
25	Lansdowne.....	3,426.98	286.38	79.55	92.72	797.56	4,683.19	23	203.62	25
26	Lee.....	1,119.65	1,004.16	160.56	48.38	416.12	2,748.87	12	229.07	26
27	Leslie Street.....	2,155.43	270.16	91.08	60.47	520.15	3,097.29	15	206.49	27
28	McMurrich.....	2,142.95	274.70	77.90	64.51	554.83	3,114.89	16	194.68	28
29	Morse Street.....	2,182.16	289.52	237.16	64.51	554.83	3,328.18	16	208.01	29
30	Niagara Street.....	1,619.38	251.94	62.40	60.47	520.15	2,514.34	15	167.62	30
31	Norway.....	1,880.48	284.68	155.76	64.50	554.83	2,940.25	16	183.77	31
32	Ogden.....	3,634.71	622.44	166.32	108.85	936.27	5,468.59	27	202.54	32
33	Palmerston Avenue.....	2,139.46	299.30	90.20	52.41	450.80	3,032.17	13	233.24	33
34	Park.....	1,844.90	261.66	126.42	72.57	624.18	2,929.73	18	162.76	34
35	Perth Avenue.....	2,033.73	306.18	133.56	52.41	450.80	2,976.68	13	228.97	35
36	Preventorium.....	2,177.42	.....	.....	141.10	1,213.69	3,532.21	35	100.92	36
37	Pyne.....	1,622.91	327.80	487.96	44.35	381.44	2,864.46	11	260.40	37
38	Queen Alexandra.....	1,539.99	305.90	67.64	72.57	624.18	2,610.28	18	145.02	38
39	Queen Mary.....	1,155.42	12.84	.....	72.57	624.18	1,865.01	18	103.61	39
40	Regal Road.....	1,824.00	249.83	86.86	56.44	485.47	2,702.60	14	193.04	40
41	Roden.....	3,305.34	526.44	127.10	116.91	1,005.63	5,081.42	29	175.22	41
42	Rose Avenue.....	3,658.84	663.92	306.16	124.97	1,074.98	5,828.87	31	188.03	42
43	Ryerson.....	1,286.79	291.10	150.88	64.50	554.83	2,348.10	16	146.76	43
44	Sackville Street.....	1,495.69	377.61	64.78	64.50	554.83	2,557.41	16	159.84	44
45	Shirley Street.....	1,774.10	323.08	158.26	56.44	485.47	2,797.35	14	199.81	45
46	Strathcona.....	1,877.14	332.10	269.78	68.53	589.51	3,137.06	17	184.53	46
47	Wellesley.....	1,806.02	369.72	198.12	56.44	485.47	2,915.77	14	208.27	47
48	Western Avenue.....	1,447.38	296.27	98.04	68.53	589.51	2,499.73	17	147.04	48
49	Undistributed Items.....	.....	849.68	603.72	.....	.....	1,453.40	.....	.....	49
		\$94,313.38	\$15,339.40	\$6,261.39	\$3,450.91	\$29,683.31	\$149,048.39	872	.....	

Average Cost per Pupil..... \$174.12



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL CLASSES FOR CRIPPLED CHILDREN

### SPECIAL CLASSES FOR PUPILS WHO ARE "HARD OF HEARING" AND SPECIAL "SIGHT SAVING" CLASSES

#### "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1927

#### BASED ON AVERAGE REGISTERED ATTENDANCE

In 1927 the Board operated three (3) Special Classes for children suffering from various physical disabilities. We had an average registration of 38 pupils throughout the year with an average actual attendance of 33 pupils. The children in nearly every case were transported to and from their homes in busses provided by the Board, hence the particularly heavy unit cost. These three classes were carried on at Wellesley School in quarters specially adapted for the children.

During 1927 the Board operated three (3) Special Classes for children whose sight was considerably below normal. These classes were carried on at Brock Avenue, Duke of Connaught and Orde Street Schools, respectively.

In 1927 the Board operated two (2) Special Classes all the year for pupils whose hearing was defective. The special training in Lip Reading given to the pupils in these classes, no doubt, is well understood.

That the cost of carrying on these classes may be realized, I have compiled the following figures based on the actual expenditure. The costs in one or two instances have, of course, been pro rated.

School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Administra- tion	FIFTH COST Cost of Depreciation	Total Cost	Average Registered Attendance	Cost per Pupil
<b>Crippled Children Classes:</b>								
Wellesley.....	\$6,431.22	\$1,009.16	\$594.36	\$153.20	\$1,317.72	\$17,672.26	38	\$465.06
Transportation and At- tendance.....				8,166.60				
	\$6,431.22	\$1,009.16	\$594.36	\$8,319.80	\$1,317.72	\$17,672.26	38	\$465.06
<b>Special Sight Saving Classes:</b>								
Brock Avenue.....	\$2,238.83	\$325.20	\$49.60	\$60.47	\$520.15	\$3,194.25	15	\$212.95
Duke of Connaught....	1,984.81	303.58	208.55	56.44	485.48	3,038.86	14	217.06
Orde Street.....	2,100.37	393.75	76.30	60.47	520.15	3,151.04	15	210.07
	\$6,324.01	\$1,022.53	\$334.45	\$177.38	\$1,525.78	\$9,384.15	44	.....
<b>Average Cost "Per Pupil" based on "Average Registered Attendance".....</b>								<b>\$213.28</b>
<b>Special Hard of Hearing Classes:</b>								
Clinton Street.....	\$4,335.81	\$1,012.50	\$233.55	\$108.85	\$936.27	\$6,626.98	27	\$245.44
Rose Avenue.....	1,738.75	331.96	153.08	52.40	450.80	2,726.99	13	209.77
Dovercourt.....	602.69	111.69	124.78	16.13	138.71	994.00	9	248.50
	\$6,677.25	\$1,456.15	\$511.41	\$177.38	\$1,525.78	\$10,347.97	49	.....
<b>Average Cost "Per Pupil" based on "Average Registered Attendance".....</b>								<b>\$235.18</b>





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## RECONCILIATION OF THE UNIT COST STATEMENT WITH THE REVENUE ACCOUNT 1927

### Expenditure as per Unit Cost Statement:—

On Public Schools .....	\$6,180,133.95	
On High Schools .....	1,180,201.04	
On Central Technical School .....	431,999.13	
On Riverdale Branch Technical School .....	161,255.31	
On Auxiliary Schools .....	65,699.23	
On Central High School of Commerce .....	259,560.29	
On Eastern High School of Commerce .....	131,701.54	
	<hr/>	\$8,410,550.49

### Expenses not applicable to Educational Costs:—

Superannuation Allowances .....	\$29,989.50	
Special Meetings .....	11,575.08	
Debt Charges on Sites, etc. (exclusive of Debenture Interest) .....	36,684.81	
Debt Charges re Western Commercial School .....	21,313.80	
Sundry Items re Western Technical and Commercial School .....	291.37	
	<hr/>	99,854.56

Provincial Grants, Students' Fees, etc., which have been deducted from expenditures in the Unit Cost Statement .....	453,565.39
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Gross Expenditure as per Revenue Account for Year Ending 31st December, 1927 .....	\$8,963,970.44
Excess of Receipts over Expenditures for Year .....	114,954.11

Total of Revenue Account as per details .....	<hr/> \$9,078,924.55 <hr/>
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## FOREWORD

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### UNIT COST OF EDUCATION CHARTS AND SCHEDULES

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Our experience as regards the cost per pupil from 1918 to 1927, inclusive, is depicted on the chart and schedule immediately following.

In order that no misunderstanding may prevail, the following definition will summarize just what the various headings cover.

1. "Gross Cost for Maintenance Only"—means the total cost per pupil, including all charges, such as salaries, supplies, light, heat, administration, etc., but not the charges for providing of School Sites and Buildings.
2. "Net Cost of Maintenance Only"—means the figures of gross cost for maintenance only, quoted in Section No. 1, after deducting revenue from Government grants and other sources.
3. "Unit Cost for Capital Charges"—covers Sinking Fund Charges, Serial Debentures Redemption Charge and Interest on Debentures. These figures are used to cover depreciation on the school buildings and would, of course, provide a fund for replacement when a school building is worn out.
4. "Gross Cost Covering All Charges"—means the summation of the gross cost for maintenance only, and the Unit Cost for Capital Charges without deducting the revenue from Government grants, etc.
5. "Net Cost Covering All Charges"—is a summation of the net cost for maintenance only and the Unit Cost for Capital Charges. This Net Cost Covering All Charges is what the Taxpayer of Toronto is to meet annually for educational purposes in the local taxation.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CHART RE UNIT COST OF EDUCATION

(BASED ON NET COST TO TORONTO'S TAXPAYERS OF EACH DAY PUPIL)

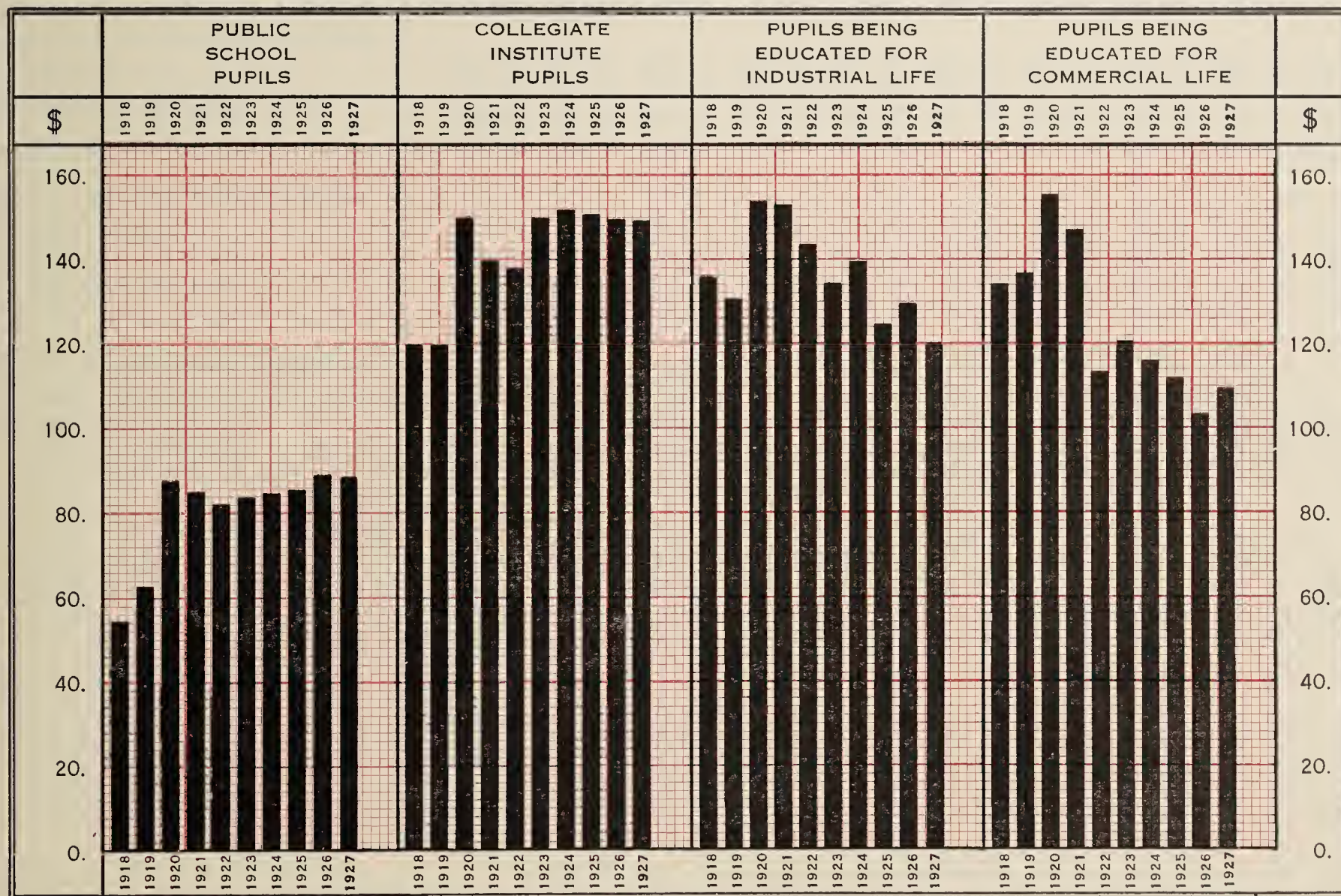
In a Financial Report embracing the operations of an institution of the dimensions of the Toronto Board of Education, it of necessity demands such a number of figures that the outstanding features of the report are lost sight of to a casual reader.

To see at a glance just what it is costing to educate a child, in any of the four branches of Education, and covering a period of ten years, the following chart has been prepared.

The Ratios of Cost in the different Sections are correctly shown, and comparisons may be easily made by this method of illustration.

The detailed figures on which the Chart is founded are set out on Page 105 of this Report.

The figures are relating to the Actual Attendance of Day Pupils only.







# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Comparative Figures of Cost for Day Classes only  
For Ten Calendar Years  
1918-1927 Inclusive

	COSTS PER PUPIL									
	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918
<b>Gross Cost for Maintenance Only:</b>										
Public Schools.....	\$74.46	\$75.35	\$72.73	\$73.14	\$71.19	\$70.89	\$74.00	\$79.57	\$53.80	\$47.23
Collegiate Institutes.....	125.92	128.18	129.70	130.12	128.96	122.34	127.90	142.71	111.20	113.45
Technical Education.....	124.47	123.57	112.84	124.50	116.54	131.93	130.37	131.37	88.17	94.73
Commercial Education.....	114.95	110.48	118.60	120.80	119.21	110.46	122.47	135.36	113.51	115.33
<b>Net Cost for Maintenance Only:</b>										
Public Schools.....	72.48	73.57	70.52	70.59	69.37	69.07	72.04	77.82	52.41	45.69
Collegiate Institutes.....	121.60	120.65	121.20	123.41	122.72	116.17	118.00	130.78	98.59	100.28
Technical Education.....	91.62	92.40	84.73	93.19	88.59	98.72	97.81	101.28	75.91	80.98
Commercial Education.....	91.01	84.63	90.42	91.50	92.29	87.55	119.15	130.82	108.40	107.92
<b>Unit Cost for Capital Charges:</b>										
Public Schools.....	15.06	15.28	15.37	14.74	14.69	13.32	13.58	11.00	10.65	8.82
Collegiate Institutes.....	28.58	29.08	32.10	31.18	27.28	22.38	23.52	20.19	22.58	20.32
Technical Education.....	32.08	38.39	40.39	46.77	46.95	46.22	55.68	53.22	56.06	55.70
Commercial Education.....	21.35	21.05	23.08	26.15	29.63	27.34	29.19	25.64	28.85	27.76
<b>Gross Cost Covering All Charges:</b>										
Public Schools.....	89.52	90.63	88.10	87.88	85.88	84.21	87.58	90.57	64.45	56.05
Collegiate Institutes.....	154.50	157.26	161.80	161.30	156.24	144.72	151.42	162.90	133.78	133.77
Technical Education.....	156.55	161.96	153.23	171.27	163.49	178.15	186.05	184.59	144.23	150.43
Commercial Education.....	136.30	131.53	141.68	146.95	148.84	137.80	151.66	161.00	142.36	143.09
<b>Net Cost Covering All Charges:</b>										
Public Schools.....	87.54	88.85	85.89	85.33	84.06	82.39	85.62	88.82	63.06	54.57
Collegiate Institutes.....	150.18	149.73	153.30	154.59	150.00	138.55	141.52	150.97	121.17	120.60
Technical Education.....	123.70	130.79	125.12	139.96	135.54	144.94	153.49	154.50	131.97	136.68
Commercial Education.....	112.36	105.68	113.50	117.65	121.92	114.89	148.34	156.46	137.25	135.68





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO


## TORONTO'S COST OF EDUCATION

### WHERE THE MONEY COMES FROM!

To readily understand just where the funds are obtained from in order to carry on our Educational System, and in what ratio these are provided by the Toronto Taxpayers, Grants from the Provincial Government, the Students themselves and minor sundry receipts, the diagram following has been prepared.

The Total Revenue received from all sources in 1927 was \$9,078,924.55.

See the Revenue Account herewith for details.

Revenue Received	Ratio of Revenue Received to Total Revenue	Percentage of Each Section	From Whom Received
\$8,625,359.16		95.00%	Toronto's Taxpayers.
355,482.16		3.92%	Grants from Provincial Government.
64,677.39		.71%	Students themselves in fees.
33,405.84		.37%	Sundry Minor Receipts.
\$9,078,924.55		100.00%	Total Revenue from all Sources.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL SECTION RE JARVIS COLLEGIATE INSTITUTE

This new Collegiate was opened early in 1924. The Building has accommodations for about 1,250 pupils. The cost of the Site, Building and Equipment was as follows:

Cost of Site.....	\$196,710.36
Cost of Building and Equipment.....	707,468.41
Total cost .....	\$904,178.77

A Statement is also included covering the cost of educating the Pupils attending this particular Collegiate Institute in the year 1927.

This is the first complete Collegiate Institute to be built since we inaugurated the "Unit Cost" Statement in 1918, and we have prepared these figures in order that a comparison can more easily be made with the costs in other Branches of Education, such as Technical and Commercial, where the Schools have been erected in quite recent years.

### DETAILS OF "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1927

#### AT JARVIS COLLEGIATE INSTITUTE

#### BASED ON AVERAGE ACTUAL ATTENDANCE

	FIGURES FOR 1927					CORRESPONDING FIGURES FOR 1926				
	Expenditure	DAY CLASSES		EVENING CLASSES		Expenditure	DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries and Pupils' Supplies.....	\$103,415.32	931	\$111.08	.....	.....	\$99,312.60	956	\$103.88	.....	.....
Cost of Keeping Schools Open for Instruction.....	16,548.99	931	17.77	.....	.....	17,165.17	956	17.96	.....	.....
Cost of Upkeep of School Buildings.....	3,442.41	931	3.70	.....	.....	2,957.29	956	3.09	.....	.....
Cost of General Administration.....	7,156.26	931	7.69	.....	.....	8,164.24	956	8.54	.....	.....
Depreciation.....	45,180.71	931	48.53	.....	.....	46,066.70	956	48.19	.....	.....
Recreation Purposes.....	492.08	931	.53	.....	.....	1,486.49	956	1.56	.....	.....
Gross Cost per Pupil.....	\$176,235.77	931	\$189.30	.....	.....	\$175,152.49	956	\$183.22	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	6,654.50	931	4.68	155	\$14.81	6,385.53	956	4.01	169	\$15.13
Net Cost per Pupil in Day Classes.....	\$169,581.27	931	\$184.62	155	\$14.81	\$168,766.96	956	\$179.21	169	\$15.13
Evening Classes.....	7,714.50	.....	.....	155	\$49.77	\$7,477.75	.....	.....	169	\$44.25
Total Net Expenditure.....	\$177,295.77	.....	.....	155	\$34.96	\$176,244.71	.....	.....	169	\$29.12

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## THE ADOLESCENT SCHOOL ATTENDANCE ACT, 1919

### A FURTHER STUDY OF TORONTO'S EXPERIENCE

In the last Annual Financial Report I outlined a number of pertinent questions which might be asked with regard to the operation and influence of the Adolescent School Attendance Act, which first came into force in September, 1921.

It is unnecessary to repeat these questions, but to facilitate a further study of the result of this legislation, I have brought the schedules prepared last year up-to-date, and they are given below. The remarks made last year apply equally to 1927.

While the estimated excess cost to the Toronto citizens of this new legislation may only be considered as an approximation it conveys a good idea of what this revision of the statutes has meant to the taxpayers up-to-date. Whether the results justify the means is not for me to answer. That is a problem for an educationalist. The figures embodied herein are well worthy of careful study.

### TOTAL REGISTRATION OF TORONTO'S SECONDARY SCHOOLS—DAY PUPILS ONLY WITH ANALYSIS OF INCREASE FROM 1915 TO 1927, BOTH FINANCIAL AND RE REGISTRATION

	Total Registration of Pupils in all forms in September	Increase Each Year in Registration	What Registration would have been without Adolescent Act—Estimate	Excess Pupils to care for because of new legislation	Estimated Cost of taking care of these Excess Pupils	Accumulative Total of Excess Cost
September, 1915.....	5,234	.....	5,234	.....	.....	.....
September, 1916.....	4,973	Decrease 261	4,973	.....	.....	.....
September, 1917.....	5,323	350	5,323	.....	.....	.....
September, 1918.....	5,988	665	5,988	.....	.....	.....
September, 1919.....	6,566	578	6,566	.....	.....	.....
September, 1920.....	7,333	767	7,333	.....	.....	.....
September, 1921.....	9,055	1,722	7,684	1,371	\$188,430.24	\$188,430.24
September, 1922.....	10,623	1,568	8,035	2,588	355,694.72	544,124.96
September, 1923.....	11,607	984	8,421	3,186	437,883.84	982,008.80
September, 1924.....	13,001	1,394	8,845	4,156	571,200.64	1,553,209.44
September, 1925.....	15,215	2,214	9,311	5,904	811,445.76	2,364,655.20
September, 1926.....	16,093	878	9,824	6,269	861,611.36	3,226,266.56
September, 1927.....	17,142	1,049	10,388	6,754	921,718.38	4,147,984.94

### TORONTO'S HIGH SCHOOL PUPILS

#### RECORD OF NUMBER OF PUPILS DROPPING OUT EACH YEAR SINCE 1915 CALCULATED ON A PERCENTAGE BASIS

1		2	3	4	5	6	7
Original No. of Pupils Registered in First Forms		Percentage of Pupils Dropping Out 1st Year	Percentage of Pupils Dropping Out 2nd Year	Percentage of Pupils Dropping Out 3rd Year	Percentage of Pupils Dropping Out 4th Year	Percentage of Pupils Dropping Out 5th Year	Inclusive Dates of Academic Period Covered
Date of Registration	No. of Pupils	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	
September 1, 1915.....	1,243	26	29	4	27	14	September, 1915 to June, 1920
September 1, 1916.....	1,169	26	22	2	35	15	September, 1916 to June, 1921
September 1, 1917.....	1,269	24	23	6	24	23	September, 1917 to June, 1922
September 1, 1918.....	1,485	25	23	5	21	26	September, 1918 to June, 1923
September 1, 1919.....	1,509	19	23	10	21	27	September, 1919 to June, 1924
September 1, 1920.....	1,801	20	17	13	19	31	September, 1920 to June, 1925
September 1, 1921.....	2,292	21	15	12	23	29	September, 1921 to June, 1926
September 1, 1922.....	2,546	24	13	13	23	27	September, 1922 to June, 1927
September 1, 1923.....	2,460	19	14	15	23	.....	September, 1923 to June, 1927
September 1, 1924.....	2,555	19	17	12	.....	.....	September, 1924 to June, 1927
September 1, 1925.....	2,682	24	16	.....	.....	.....	September, 1925 to June, 1927
September 1, 1926.....	2,832	21	.....	.....	.....	.....	September, 1926 to June, 1927
September 1, 1927.....	2,986	.....	.....	.....	.....	.....	September, 1927

EXPLANATORY NOTE.—Columns, 2, 3, 4, 5 and 6, represent the percentage of the pupils given in Column 1 who dropped out in the years quoted.

The figures of attendance would not show a good perspective because of the gradual increase in registration, and I transposed the figures to a percentage basis above to overcome the difficulty.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## SUNDRY SPECIAL ACTIVITIES OF THE TORONTO BOARD OF EDUCATION

In a modern community it is unfortunately true that we have a large number of children labouring under some serious disability, whose education demands special treatment.

What special effort is being made in Toronto to meet this situation?

It has to be met in a special way and with variety of treatment in order that as many of these children as possible may in their adult life become self-supporting, useful members of the community, rather than a burden not only to themselves but to those in their immediate surroundings.

The following notes will perhaps convey somewhat of an idea of what Toronto is endeavouring to do in this most worthy cause.

We have forty-one standard auxiliary classes throughout the City and six hundred and thirty-four pupils are attending these standard auxiliary classes at the present time.

We have fifteen special classes in various institutions with a roll call of 510 pupils at the present time. The special classes are in the following institutions:

	Classes
Victoria Industrial School.....	5
Alexandra Industrial School.....	2
Queen Mary Hospital.....	2
Hospital for Sick Children.....	2
Home for Incurable Children.....	1
Preventorium.....	1
Shelter.....	2
Total.....	15

We have three Sight Saving Classes; one at Brock Avenue, one at Duke of Connaught, and one at Orde Street Schools, with special teachers in charge, and there are forty-six children attending these "Special Sight Saving Classes" altogether.

We have three special classes for deaf children being operated by teachers with special training for the children suffering from this disability. At the present time there are twenty-eight children attending these classes which are held in Clinton Street School.

We have two special classes for children who are particularly hard of hearing but not quite deaf. These two classes have specially-trained teachers in charge and they are carried on, one at Dovercourt School and the other at Rose Avenue School. Twenty-three children are attending these classes at the present time.

The School for Crippled Children at Wellesley Street has three special classes operating at the present time and forty-four pupils are registered there. We take an average of about thirty-nine children to and from their homes to Wellesley School each day in the busses provided by the Board.

We have the special school for girls, viz.: the Edith L. Groves School in the west end of the City with special training given to them there. The registration there at the present time is 287.

We have a vocational school for boys where they are given specialized training at our Old Jarvis Collegiate, now known as the Junior Vocational School. We have a registration there at the present time of 407.

For children whose health is considerably below normal and who for their particular welfare require out-of-door treatment, we have two Forest Schools and one Open Air School.

At Victoria Park Forest School we had a registration this summer of 216 children, and at High Park Forest School we had a registration this summer of 254 pupils.

At Orde Street Open Air School we have three special classes with a registration of 95 pupils.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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We also have five teachers going around the various sections of the City, teaching children in their homes who are unable, for various handicaps, chiefly physical disabilities, to attend school. These five teachers are taking care of seventy-five pupils at the present time, and this is the only method by which these pupils under present conditions could receive any education.

The whole of the above with the actual expenditures incurred in each particular activity might be summarized as follows:

Type of Class	No. of Classes	No. of Pupils on Roll	1927 per Pupil Cost	Total Cost for 1927
Auxiliary.....	41	684	\$210.77	\$149,854.60
Institutions.....	15	510		
Sight Saving.....	3	46	274.10	9,867.76
Special Classes for Deaf Children.....	3	28	279.40	6,705.00
Crippled Children at Wellesley.....	3	44	526.37	17,370.29
Special Classes for Children who are Hard of Hearing....	2	23	284.01	3,692.24
Edith L. Groves School for Girls.....	11	287	241.08	39,777.15
Junior Vocational School for Boys.....	16	407	195.04	48,371.09
Victoria Park Forest School.....	7	216	96.02	17,667.36
High Park Forest School.....	8	254	116.27	22,206.94
Orde Street Open Air.....	3	95	92.21	7,100.36
Visiting Teachers.....	5	75	209.15	14,431.28
Totals.....	117	2,619	.....	\$337,044.07

In the standard grade classes at our Public Schools we have an average registration of forty-four pupils to a class. In the standard auxiliary classes mentioned herein I would point out that we only have an average registration of about fifteen pupils.

This means that the pupils get nearly three times as much personal attention than if continuing in the standard classes. Naturally this special attention helps them to advance much more rapidly and at the same time it has a decidedly beneficial effect on the normal classes in the schools as one or two backward pupils in a class will have the inevitable result of retarding the progress of the normal students in these classes.

While these auxiliary classes cost themselves nearly three times as much as ordinary grade classes per pupil, there is no doubt that indirectly the result is a saving to the Board and also a distinct advance in the efforts to overcome retardation.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
Board of Education,  
December 31st, 1927.

## ORGANIZATION AND ADMINISTRATION OF THE TORONTO BOARD OF EDUCATION

How many people in the City of Toronto know how the Schools here are carried on?

I imagine that a large majority of the citizens even though they are sending their children to our schools have only a hazy idea of the organization necessary to provide the education for their children, such as is given in the 121 Schools and Institutions in the City.

I think it is good business for the people to know what it entails when they send their children to school, and give somewhat of an outline of this section of the municipal government which is responsible for the spending of about one-third of our taxes each year.

The City of Toronto is divided into eight different wards. Two trustees are elected annually on January 1st, from each ward of the City, thereby forming a Trustee Board of sixteen members. This Board of sixteen members constitutes the whole of the elected representatives of the people to administer the local educational system.

In addition to the sixteen elected members, two representatives from the Separate School Board were appointed to sit on our Board annually by the Separate School Board. These two appointed members represented the interests of the Separate School Board with regard to Secondary Education in Toronto, and they could only vote on Secondary Educational affairs. For the last five or six years these two appointed members from the Separate School Board have not, however, taken their places on our Board.

The detailed labours of the Board are relegated to four Standing Committees. These four committees are as follows:

1. Management Committee.
2. Property Committee.
3. Advisory Vocational Committee.
4. Finance Committee.

### ELEMENTARY AND SECONDARY EDUCATION

**The Management Committee**, as its name implies, takes care of the general management of the schools as regards the Teaching Staff and general education policy in accordance with regulations. All matters relating to our Public Schools and Collegiate Institutes as to management and academic problems arising from time to time in local educational affairs are dealt with by this Management Committee.

It is composed of ten elected members, one from each of the eight wards of the City, one Separate School member and the Chairman of the Board.

**The Property Committee** is responsible for the providing of school accommodations and their maintenance. This Committee operates, more or less subservient to the Management Committee. The Management Committee recommends to the Board, e.g., that accommodation be provided at a certain Public School for an additional one hundred pupils. This recommendation from the Management Committee goes on to the Board for approval; if the Board approve this recommendation of the Management Committee, the resolution goes on to the Property Committee and it is the function of that Committee that these accommodations requested originally through the Management Committee are properly provided. Their recommendations are in turn adopted or otherwise by the Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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The Property Committee has charge of the maintenance and upkeep of all our Public Schools, Collegiate Institutes and Administration properties and real estate.

It might perhaps be better defined by saying that the Management Committee takes care of the academic side of the local system and the Property Committee takes care of the physical side of the system.

There are ten elected members to the Property Committee, one from each of the eight wards of the City, one Separate School representative and the Chairman of the Board.

## TECHNICAL, COMMERCIAL OR VOCATIONAL EDUCATION

**Advisory Vocational Committee.** This standing committee operates under the provisions of the Vocational Education Act. There are twelve members altogether to this Committee. Six members of the committee are elected from our Board, three members are representatives of employees and three are representatives of employers. These six members are appointed for one year by various organizations in the City.

This Committee functions to provide special education for our children who are anxious to go into industrial or commercial life. They are responsible to our Board, subject to the provincial regulations for the carrying on of four of our large schools where training is provided in many important trades and occupations. At the present time there are 8,388 day students and 10,889 evening students attending these schools endeavouring to obtain this specific training.

**Finance Committee.** The Finance Committee has jurisdiction over all financial matters coming before the Board. This Committee has to report on all items recommended by the various committees who have met shortly before, and the Finance Committee necessarily must make some recommendation in these matters to the Board for the Board's guidance.

The Finance Committee is composed of seven members, viz., the Chairman of the Management Committee, the Chairman of the Property Committee, the Chairman of the Board, and four of the elected members from the Board.

The foregoing will convey a fairly good idea of the functions of our four Standing Committees. We have a number of sub-committees operating from time to time, and in addition there is the Legislation Committee, but these are more or less of a subordinate nature.

## ACADEMIC ADMINISTRATION

Our school system is administered on its academic side by the following officials who are all permanently appointed by the Board.

**Public Schools.** The "Chief Inspector" has complete supervision of all the Public Schools of the City.

**Collegiate Institutes.** The "Supervising Principal of High Schools" has complete charge academically, subject to the provincial regulations of the Collegiate Institutes of the City, but under the provincial regulations he cannot interfere with the teaching staff of the Schools without the sanction of the Principal of the particular Collegiate Institute concerned.

**Technical or Vocational Education.** The "Director of Technical Education" has charge of the academic administration of our two large Technical Schools and two small Auxiliary Schools.

**Commercial Education.** We have two large Commercial Schools for the training of commercial students. The Principal in each of these cases is responsible for the academic administration of his school, subject to the provincial regulations and the instructions of the Advisory Vocational Committee and our Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## BUSINESS ADMINISTRATION

The business side of the Board's work with regard to every school we have in the City is under the charge of the "Business Administrator and Secretary-Treasurer." The Business Administrator is a permanently appointed official of the Board and carries on the work through five Departments. To the Deputy in charge of these Departments the Business Administrator has relegated specific duties and responsibilities and the Department Head is responsible to the Business Administrator for the carrying out of these matters. These five Departments are as follows:

Secretarial Department  
Purchasing and Supplies Department  
Maintenance Department  
Treasury and Accounting Department  
Architect's Department.

**Secretarial Department.**—The Head of this Department, viz., the "Assistant Secretary," is responsible for all the secretarial work from outside sources and the Board. He has charge of the taking of the Minutes of all committees, Sub-committees and the Board.

**Purchasing and Supplies Department.**—The Head of this Department, viz., the "Superintendent of Purchasing and Supplies," is responsible for the purchasing of supplies of every description, academic, structural or clerical. He is also responsible for the storerooms and general distribution of supplies to our Schools and Administrative Units.

**Maintenance Department.**—The Head of this Department, viz., the "Superintendent of Maintenance," has charge of the maintenance and upkeep of all our School Buildings and Grounds. He is responsible also for the provision of temporary accommodations and for the caretaking staff in the schools. When the Chief Architect has completed the construction of a school it is turned over to the Superintendent of Maintenance, who is responsible for its care thereafter.

**Treasury and Accounting Department.**—The Head of this Department, viz., the "Chief Accountant and Statistician," has charge of all the finances and accounting of the Board both as regards revenues and expenditures. He has charge of all cash receipts, accounts receivable and pays all payrolls and salaries, accounts, contracts and has the preparation of all financial reports and the whole of the statistical work of the Board.

**Architect's Department.**—The Head of this Department, viz., the "Chief Architect," is responsible for the erection of all our new schools and enlargements. We do all our own building and the Chief Architect has charge of the drawing of the plans, specifications and general supervision of construction.

In Toronto our average expenditure for the last nine or ten years has been Ten Million Dollars annually. At the present time we have one hundred and twenty-one (121) schools, divided as follows:

Public Schools.....	106
Collegiate Institutes.....	9
Technical Schools.....	4
Commercial Schools.....	2
Total.....	121

According to our present Report we have about 111,000 Students in attendance. This will give some idea of the volume of work to be taken care of.

It is difficult in a few notes of this nature to outline duties and responsibilities and convey an accurate idea of these without going into too much detail. I hope the foregoing will make possible a fair perspective of both our organization and administration.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## SUNDRY EXTRACTS FROM REPORT

The serious difficulty in the publication of a report of this nature is that there is such a mass of figures that the man who wishes to get at some particular section quickly, and not being familiar with the Report, would possibly experience a little difficulty in his efforts, although it has been our desire to prepare the statistics as simply as possible.

To anticipate this need, we have prepared a number of questions which might readily be asked by a citizen on various topics and have given also the answers to these questions. These statistics are all included in the preceding pages, but to make the Report more interesting, and also more useful, these items have been selected from the General Statistics.

As the Unit Costs, etc., are kept in sections, such as Public School Pupils, etc., the Unit Costs are continued in the details in similar sections, in order not to confuse the issue.

It is hoped these figures will prove interesting to those coming in contact with the Report.

### GENERAL INFORMATION

1. How much did the Board spend altogether for Educational Purposes in Toronto in 1927, including Sinking Fund and Debenture Interest Charges?  
Answer..... \$8,963,970.44
2. What did it cost to operate the whole of the School System, excluding Capital Charges for the year 1927?  
Answer..... \$7,407,133.19
3. What did the Operating Charges cover?  
Answer—(a) Principals', Teachers' and Inspectors' Salaries.  
(b) General Educational Supplies, such as Text Books, Writing Books, Pens, Pencils, etc.  
(c) Cost of Upkeep of School Buildings, covering Maintenance of Grounds, Buildings and Equipment in good working order.  
(d) Cost of keeping Schools open, covering Caretakers' Expenses, Fuel, Light, etc.  
(e) Cost of Administration, covering the cost of Superannuation Allowances to Teachers, etc., who have been pensioned off; cost of Departments taking care of the work of the system, etc., as follows: Architects' Department, for plans and specifications of School Buildings, etc.; Purchasing and Supply Department, for the Purchasing and Distribution of all supplies. Maintenance Department, for the supervision of the Maintenance of School Buildings, etc. Treasury Department, for the payment of all Payrolls, Contracts, Accounts and all the consequent accounting of the School Board. Secretarial Department, to keep the minutes and records of the Board and the various committees.
4. What were the total Capital Charges on all the Board's Land, Buildings and Equipment for the year 1927?  
Answer..... \$1,556,837.25
5. What do the Capital Charges consist of?  
Answer—When the Board purchases these lands, and proceeds with the erection of School Buildings, they have to raise the money through the sale of debentures of the City of Toronto. The Capital Charges are to meet the interest on these debentures and also to set aside a fixed amount each year for the repayment of the debt.
6. What is the valuation, based on the Actual Cost, of all Lands and School Buildings and Equipment, owned by the Board at the close of 1927?  
Answer..... \$27,213,392.31

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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7. What is the total of the Debenture Debt owing against these Lands and Buildings?

Answer.....\$18,933,027.20

8. What was the total of the Average Registered Attendance (which means the average each month of the total number of children on the rolls) in the whole of Toronto's Schools for the calendar year 1927, for Day Pupils, including Kindergarten?

Answer.....97,300

9. What was the total of the Average Actual Attendance (which means the Actual Attendance of the Children on the rolls referred to in Question 8) in the whole of Toronto's Schools for the calendar year 1927, for Day Pupils?

Answer.....82,867

10. How many Schools, etc., were there under the Toronto School Board's supervision, as regards teaching at the close of 1927?

Answer—Public.....106

Collegiates.....9

Technical.....4

High Schools of Commerce.....2

121

11. How many people were on the regular staff of the Schools at the close of 1927?

Answer—Public Schools:

Principals.....94

Headmasters.....5

Male Assistants.....298

Female Assistants.....1,378

Kindergartners.....160

Household Science Teachers.....40

Manual Training Instructors.....37

Supervisors and Assistant Supervisors.....20

Secretaries.....30

Total Public.....2,062

Collegiates:

Principals and Teachers.....270

Secretaries.....9

Total Collegiates.....279

Technical:

Principals, Teachers, etc.....162

Total Technical.....162

High Schools of Commerce:

Principals, Teachers, etc.....112

Total Commercial.....112

Caretakers, Custodians, etc.....204

Total.....2,819



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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12. What was the total income of the Board in 1927, derived from all sources?

Answer..... \$9,078,924.55

13. Of this total income in 1927, by whom was it provided?

Answer..... To reduce to small numbers for the sake of comparison, out of every dollar received by the School Board, practically 95 cents of the dollar was provided by the Toronto taxpayers; about .04 cents of the dollar by the Provincial Government in Grants and about .01 cent by the Students themselves in fees.

14. Of the above income, how much was received from the Provincial Government in the way of Provincial Grants for Educational Purposes in Toronto?

Answer..... \$355,482.16

15. How much did the Students pay during the year 1927, in fees at our various Schools?

Answer..... \$64,677.39

16. What was the Gross Cost in 1927 to educate a Public School Pupil in Toronto, covering all charges, excluding Special Subjects?

Answer..... \$89.52

17. How does this figure compare with the Gross Cost of educating a Public School Pupil in 1926?

Answer..... The Gross Cost was decreased by \$1.11 per Pupil.

18. What was the Gross Cost to educate a Collegiate Day Pupil in Toronto in 1927, including all Charges, excluding Special Subjects?

Answer..... \$154.50

19. How does this figure compare with the Gross Cost of educating a Collegiate Day Pupil in 1926?

Answer..... The Gross Cost was decreased by \$2.76 per Pupil.

20. What was the Gross Cost to educate a Day Pupil at the Toronto Technical Schools in 1927, covering all charges?

Answer..... \$156.55

21. How does this Gross Cost compare with the cost per Pupil in 1926?

Answer..... The cost per Pupil in 1927 was decreased by \$5.41.

22. What was the Gross Cost to educate a Day Pupil at the Toronto High Schools of Commerce in 1927?

Answer..... \$136.30

23. How does this Gross Cost compare with that of 1926?

Answer..... The cost was increased from that of 1926 by \$4.77 per Pupil.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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24. For every dollar spent on education of a Public School Pupil (excluding Special Subjects), how is this dollar expended?

Answer..... This expenditure is as follows:—

Instruction and Supplies.....	\$0.63
Keeping Schools Open, Caretaking, etc.....	.10½
Upkeep of School Buildings, such as repairs.....	.05¾
Administration of School System.....	.05¼
Depreciation of School Buildings.....	.17½
Recreation.....	.00½
<b>Deduction for Revenue.....</b>	<b>.02½</b>

\$1.00

25. What was the population of Toronto for the last ten years, 1918 to 1927, inclusive?

Answer—1918.....	489,681
1919.....	499,295
1920.....	512,822
1921.....	522,942
1922.....	529,083
1923.....	538,771
1924.....	542,187
1925.....	549,429
1926.....	556,691
1927.....	569,899

26. What was the Per Capita Cost of Education in Toronto for the above-mentioned ten years?

Answer—1918.....	\$6.62
1919.....	7.69
1920.....	10.94
1921.....	11.07
1922.....	11.06
1923.....	11.61
1924.....	12.26
1925.....	12.21
1926.....	12.71
1927.....	12.76

27. What was the Gross Cost to educate a child in one of the Standard Auxiliary Classes in the Public Schools in Toronto in 1927?

Answer.....\$210.77

28. In the case of the Crippled Children who are taught in their homes by Visiting Teachers, how much did it cost to take care of each of these pupils for the year 1927?

Answer.....\$209.15 for each child.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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29. How many Pupils were there registered in all the Schools of Toronto as at December 31st, 1927, including both Day and Evening Schools?

Answer..... A total of 109,589, made up as follows—

	Day Pupils	Evening Pupils	Total
Public Schools.....	77,893	2,115	80,008
Collegiates.....	8,657	1,647	10,304
Technical.....	4,508	7,380	11,888
Commercial.....	3,880	3,509	7,389
	<hr/> 94,938	<hr/> 14,651	<hr/> 109,589

30. What was the Gross Cost of educating a child in one of the Special Hard of Hearing Classes in 1927?

Answer.....\$281.01

31. What was the Gross Cost of educating a child in one of the Special Sight Saving Classes in 1927?

Answer.....\$274.10





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